

THE
INDIAN STAMP ACT:

As amended by

ACT (I OF 1888.)

WITH COPIOUS NOTES

OF

DECIDED CASES UP TO SEPTEMBER 1888 ;

WITH

AN APPENDIX CONTAINING

TABLES SHOWING STAMP-DUTIES CHARGEABLE

ON

BILLS OF EXCHANGE, &c., BONDS AND CONVEYANCES ;
STAMP RULES ISSUED BY THE GOVERNOR-GENERAL IN COUNCIL,

UNDER SECTIONS 9, 15, 17, 32, 51 AND 56,

ABSTRACT OF RULES AND NOTIFICATIONS MADE BY THE
LOCAL GOVTS. OF BENGAL, MADRAS, BOMBAY,

N. W. PROVINCES, OUDH, CENTRAL

PROVINCES, PUNJAB AND ASSAM ;

FINAL REPORT OF THE SELECT COMMITTEE, AND FULL INDEX,
&c., &c.

BY

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PLEADER.



Calcutta

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•1888.

THE INDIAN STAMP ACT, 1879.

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THE INDIAN STAMP ACT,

No. I OF 1879.

As amended by Act No. I of 1888.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor-General on the
17th January, 1879.)*

An Act to consolidate and amend the law relating to Stamps.

CHAPTER I:

PRELIMINARY.

Short title.

1. This Act may be called "The Indian Stamp Act, 1879."

Local extent.

It extends to the whole of British India;

Commencement.

And it shall come into force on the first day of April 1879.

'British India' has thus been defined in the General Clauses, Act (No. 1 of 1868), s. 2 (8).

"British India means the territories for the time being vested in Her Majesty by the statute 21 and 22 Victoria, Chapter 106 (an Act for the better Government of India), other than the settlement of Prince of Wales' Island, Singapore, and Malacca."

2. On and after that day, the Acts specified in the third schedule shall be repealed to the extent specified in the third column of the same schedule. But all rules made under the General Stamp Act, 1869, and then in force, shall, so far as they are consistent with this Act, be deemed to have been made hereunder. And all references made to the General Stamp Act, 1869, in enactments passed subsequently thereto, shall be deemed to be made to this Act.

• Compare s. 2, Act XVIII, 1869.

Interpretation-clause.
text,—

"Banker".

• 3. In this Act, unless there is something repugnant in the subject or context,—

(1.) "Banker" includes a bank and any person acting as a banker:

• "Bill of exchange."

(2.) "Bill of exchange" includes a hundi.

Indian Stamp Act.

(3.) "Bill of lading" means any instrument signed by the owner of a vessel or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver the same at a place and to a person therein mentioned or indicated :

"Bond."

(4.) "Bond" means—

(a) Any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be ;

(b) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another ; and

(c) any instrument so attested, whereby a person obliges himself to deliver grain or other agricultural produce to another : . . .

A executed a document, by which he promised to pay on demand Rs 16 to B. The writer of the document signed the document as writer, for the purpose of attesting A's signature. Held that the document was liable to stamp duty as a bond.

Reference under Stamp Act. (I. L. R., 10 Mad., (F. B.) 158)

An attested instrument, in which the obligor states that he borrowed a certain quantity of grain from the obligee and agreed to repay it at a future time in greater quantity, is a bond within the meaning of sec 3, cl 4 (b) of Act I of 1879, although the instrument is silent as to the money value of the grain. Where the value of such an instrument was ascertained to be less than Rs. 10, it was held to be properly stamped as a bond with a stamp of annas 2.

Magandas Khemchand v. Ramchandra Hiraji. (I. L. R., 7 Bom., 137.)

An instrument containing a covenant to do a particular Act, the breach of which is to be compensated in damages, is not a bond, and requires an eight anna stamp only.

Fisborne & Co. v. Subal Bowri. (I. L. R., 8 Cal., 214)

Where a person chooses to entrust his own man of business a blank paper duly stamped as a bond and signed and sealed by himself in order that the instrument may be duly drawn up and money raised upon it for his benefit, if the instrument is afterwards duly drawn up and money obtained upon it from persons who have no reason to doubt the *bona fides* of the transaction, it must, in the absence of any evidence to the contrary, be taken that the bond was drawn in accordance with the obligor's wishes and instructions.

Wahidunnessa v. Suryadass. (I. L. R., 5, Cal, 39.)

"The definition of 'bond' has been enlarged so as to include expressly the ordinary 'Khatka' or 'tamasuk' and also instruments securing the repayment of a loan in kind." *Report of the Select Committee.*

See articles 5 and 13, Sch. I.

(5.) "Chargeable" means, as applied to an instrument executed

"Chargeable."

or first executed after this Act comes into force, chargeable under this Act, and, as applied to any other instrument, chargeable under the law in force in British India when such instrument was executed or, when several persons execute the instrument at different times, first executed ;

Indian Stamp Act.

“Cheque.”

(6.) “Cheque” means a bill of exchange drawn on a banker and payable on demand :

“Chief Controlling Revenue-Authority.”

(7.) “Chief Controlling Revenue-Authority” means, in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of

Bengal and the North Western Provinces, the Board of Revenue : in the Presidency of Bombay, outside Sind and the limits of the town of Bombay, a Revenue Commissioner : in Sind, the Commissioner : in the Panjab, the Financial Commissioner ; and elsewhere the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office :

(8.) “Collector” means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras and Bombay, respectively, and, without those limits, the Collector of a District

and includes a Deputy Commissioner and any officer whom the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office :

“Conveyance.”

(9.) “Conveyance” means any instrument by which property (whether moveable or immoveable) is transferred on sale :

By a deed of family arrangement, one brother conveyed a pargana and the sum of two-and-a-half lacs of rupees to a younger brother, on condition that the latter should release certain family property on which he had claims.

Held, that the deed was neither a conveyance or a settlement, nor an instrument of partition within the meaning of Act I of 1879.

In the matter of the Micharajah of Durbhungah. (I. L. R., 7 Cal., 21.)

Where three executors of a will purported to convey by deed to one of them, in consideration of a sum of Rs 10 a house to which the latter was entitled under the will — *Held*, that the deed having been drawn in the form of a conveyance was liable to stamp duty as such.

Reference (I. L. R., 7 Mad. (F. B.) 350)

See Sch. I, article 21 and Notes.

(10.) “Duly stamped,” as applied to an instrument, means

“Duly stamped.” stamped, or written upon paper bearing an impressed stamp, in accordance with the

law in force in British India when such instrument was executed or first executed :

Of the rules dated 3rd March 1882, issued by the Governor-General in Council, under ss. 9, 15, 17, 32, 51 and 56 of the Indian Stamp Act, 1879, rule 5 (c) requires that the part of an instrument which is written on plain sheets of paper attached to the stamped paper must be attested by the parties executing, and by the witnesses to the document.

Held by Kernan, Muttusami Ayyar, and Brandt, J. J., (Turner, C. J., dissenting), that the rule is *ultra vires* and inoperative for the purpose of declaring an instrument, written contrary to the provisions thereof, unduly stamped within the meaning of s. 3 (10) of the Act.

Per Turner, C. J.—An instrument not written in accordance with the directions in rule 5 (e) is not duly stamped.

Reference from the Board of Revenue (I. L. R., 8 Mad., (F. B.), 532)

The words 'duly stamped' in s. 3 of the Stamp Act signify "stamped or written upon paper bearing an impressed stamp."

Radha Kant Shukla v. Obhoy Churn Mitter. (I. L. R., 8 Cal., 721.)

In exercise of the powers conferred by sections 9, 5, 17, 32, 51 and 56 of the Indian Stamp Act, 1879, the Governor-General in Council made and published by a notification, dated the 31d March 1882, certain rules, and, *inter alia*, Rule 5 (e), which was as follows:—

"When a single sheet used under this rule is found insufficient to admit of the entire instrument being written on the side of the paper which bears the Stamp, so much plain paper may be subjoined thereto, as may be necessary for the complete writing of such instrument, provided that in every such case the side of the sheet which bears the stamp must be covered by a substantial part of the instrument before any part of the latter can be written on the plain paper joined to such sheet. Provided further, that the part of the instrument written on the plain paper must be attested by the signatures or marks of all the persons executing the documents and the witnesses to the same.

Held that this rule was an enabling rule and did not make it obligatory on parties not to write on the reverse side of an impressed stamp paper.

Reference from the Board of Revenue. (I. L. R., 7 Mad., (F. B.), 176.)

See notes under s. 34.

(11.) "Instrument of partition" means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order for effecting a partition passed by any Revenue-authority:

In a document signed by the members of a Hindu Family, and attested by witnesses, which purported to be an account or list of the share of one member of the family in the family property, it was recited that the parents of the family were to enjoy certain lands and that the outstanding debts should be divided at a future date.

Held that this document was not liable to stamp duty as a partition deed.

Reference under sec. 49 of Act I of 1879 (I. L. R., 7 Mad., (F. B.), 385.)

Held that the words "the final order" used in the definition of an "instrument of partition" in Act I of 1879 mean, not the order authorising a partition to proceed, but the order passed after the partition has been made declaring the various allotments of land. Also that the stamp duty chargeable under that Act on an instrument of partition is chargeable in respect of that portion of it allotted to the applicant for partition. Also that for the purposes of that Act the value of the property is to be computed with reference to its market-value and not with reference to the Court Fees Act 1870.

Reference by Board of Revenue N. W. P. (I. L. R., 2 All., 664.)

Sec. s. 29 (e), notes under Sch. I. Art. 10 and also Art. 37.

"Lease."

(12.) "Lease" means a lease of immoveable property and includes also

(a) a patta,

(b) a kabaliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy or pay or deliver rent for, immoveable property,

(c) any instrument by which tolls of any description are levied, and

(d) any writing on an application for a lease intended to signify that the application is granted:

Compare Act XVIII of 1869, s. 3 (15).

Lease has also been defined in s. 105 of the Transfer of Property Act (No. IV of 1882.)

For counterpart of a lease see Sch. I art. 23.

See also art. 39 Sch. I, and the notes there quoted.

(13.) "Mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of another, a right over specified property :

Mortgage deed has thus been defined in s. 58 of the Transfer of Property Act.

"A mortgage is the transfer of an interest in specific immovable property for the purpose of securing the payment of money advanced or to be advanced by way of loan, an existing or future debt, or the performance of an engagement which may give rise to a pecuniary liability. The transferor is or called the mortgagor, the transferee, a mortgagee; the principal money and interest of which payment is secured for the time being are called the mortgage money, and the instrument (if any) by which the transfer is effected is called a mortgage-deed."

Under the ordinary law of mortgage, the mortgagor is bound so long as the equity of redemption remains with him, to indemnify the state against expenses incurred in protecting the title. So that where a mortgage-bond contains stipulations under which the mortgagor engages to repay to the mortgagee any costs he may incur in suits brought against him by the mortgagor's co-sharers and also any debts charged upon the mortgaged property which the mortgagee may pay, the stipulations do not create any fresh obligation, and require no additional stamp duty.

Damodar Gangadhar v. Vamaur Lakshman. (I L. R., 9 Bom., 435)

A grower of sugar-cane executed a deed whereby he borrowed a sum of Rs. 25 as 'earnest money,' and covenanted to deliver to the lender on a certain date 21 maunds of *rab* (unrefined sugar), upon which he was to receive a profit of 9 annas per maund over and above a price to be thereafter fixed at a meeting of growers. He further covenanted as follows — "If the supply of the *rab* be less than the fixed quantity, and the money still remains due, then the said money thus due, including the profits, shall be paid at the rate of one Rupee per maund, that in case of my not supplying the *rab* at all, or selling it at some other place, I will pay the whole amount at once, including the said profits." As collateral security he hypothecated the produce of a field of sugar cane, the value of which was not stated.

Held by the Full Bench that the instrument was a "mortgage deed" within the meaning of s. 3 (13) and No 44 (b) of Sch. I of Act I of 1879.

Held by Stewart, C J Straight, J and Brodhurst, J, that it was also a "bond" within the meaning of s. 3 (4) (c) and No 13 of Schedule I, and, with reference to the provisions of, s 7, was chargeable with stamp-duty solely as a bond under No. 13, the contract being a single one.

Held by the Full Bench that the proper stamp duty payable on the instrument was four annas.

In the matter of Gujraj Singh. (I. L. R., 9 All., 585.)

An agreement entered into by the Secretary of State and a salt contractor recited that the contractor has deposited certain promissory notes to secure the due fulfilment of the contract and provided that the promissory notes should be returned on the due fulfilment of the contract. — *Held* that the agreement was a mortgage as defined by the Stamp Act.

Reference under Stamp Act. (I L R., 11 Mad., (F B.,) 39)

An agreement was made between certain persons to transfer the future surplus profits of their respective trades to a trustee, in order that the trustee should have the fund so to be created on certain trusts declared in the agreement.

Held that the fund intended to be created under the agreement was not "Specified property" within the meaning of s. 3 (13) of Act. I of 1879.

Reference (I. L. R., 11 Mad., (F. B.) 216)

See notes under section 7 and Art. 44, Sch. I.

"Paper." (14.) "Paper" includes vellum, parchment or any other material on which an instrument may be written :

(15.) "Policy of insurance" means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event :

"It includes a life-policy, and includes also any writing evidencing the renewal of, for the purpose of keeping in force, a policy of fire-insurance in respect of which, and of the previous renewal whereof (if any), there has not already been paid the stamp-duty which would have been chargeable if the policy had originally been granted for a longer term than six months."

(16.) "Power-of-attorney" means any instrument (not chargeable with a fee under the law relating to Court-fees for the time being in force) empowering a specified person to act in the stead of the person executing it :

(17.) "Receipt" means any note, memorandum, writing or advertisement whereby any money or any bill of exchange, cheque or promissory note is acknowledged to have been received, or whereby any other moveable property is acknowledged to have been received in satisfaction of a debt, or whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or which signifies or imports any such acknowledgment, whether the same is or is not signed with the name of any person :

A receipt by a Municipality acknowledging payment of a house-tax exceeding twenty rupees requires a receipt stamp under sch. I, Art 52 Act I of 1879.

In re Karachi Municipality. (I. L. R., 12 Bom., 103.)

The defendant in a suit on a bond set up as a defence that the bond had been paid in part in sugar-cane juice, and as evidence of this fact produced a document called a "*sarkhat*," alleged to be signed by the plaintiff, acknowledging the receipt of sugar-cane juice, the price of which exceeded Rs. 20. There was nothing in this document which showed that the sugar-cane juice had been received in part satisfaction of the bond.

Held that the document was not a "receipt" within the meaning of the Stamp Act 1879, but a memorandum of sugar-cane juice supplied, and required no stamp.

Debs Prasad v. Rupn. (I. L. R., 6 All., 253)

Where a receipt in writing is given by the Secretary or other manager of a club to a member acknowledging a payment above Rs. 20 on account of a club bill, it is liable to stamp duty.

Reference under Stamp Act. (I. L. R., 10 Mad., (F. B.) 85.)

Exemption :—A receipt given by a Barrister for a fee is exempted from stamp duty by art. 15 (b) of Sch. II of the Stamp Act, 1879.

Reference under Stamp Act s 46 (I. L. R., 9 Mad., (R. B.,) 140).

An endorsement on a mortgage, acknowledging the receipt of the sum thereby secured, is exempt from stamp duty under Sch. II. Art. 15 (a), of the Indian Stamp Act, 1879

Reference from the Board of Revenue (I. L. R., 10 Mad., (F. B.,) 64.)

See Sch. I Art. 52 and notes; and for exemptions, see Sch. II Art. 15.

(18.) "Schedule" means a schedule to this Act annexed :

(19.) "Settlement" means any non-testamentary disposition in writing, of moveable or immoveable property, made—

(a) in consideration of marriage,

(b) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide, or

(c) for any religious or charitable purpose :

It includes an agreement in writing to make such a disposition :

The word "settlement," as defined in s. 3 of the Indian Stamp Act, suggests the creation of a separate interest in favor of several persons who may have a legal or moral claim on the settlor or for whom he may desire to make a provision :

Held therefore, that where, because of natural affection, a person bestowed upon his sister and her son certain land, the document was liable to stamp duty as a gift and not as a settlement.

Reference under Act I of 1879 s 46. (I. L. R., 7 Mad., (F. B.,) 349) .

See Final Report of the select Committee para. 3, vide appendix.

(20.) "Vessel" means anything made for the conveyance by water of human beings or property :

(21.) "Written" and "writing" include every mode in which words or figures can be expressed upon paper.

4. The schedules and everything therein contained shall be read and construed as part of this Act.

CHAPTER II.

STAMP-DUTIES.

A.—Of the Liability of Instruments to duty.

5. Subject to the exemptions contained in the second schedule,

the following instruments shall be chargeable with duty of the amount indicated in the first schedule as the proper duty therefor respectively, that is to say :—

(a) every instrument mentioned in the first schedule, and which, not having been previously executed by any person, is executed in British India on or after the first day of April 1879 ;

(b) every bill of exchange, cheque or promissory note drawn or made out of British India on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in British India; and

(c) every instrument (other than a bill of exchange, cheque or promissory note) mentioned in the first schedule, which, not having been previously executed by any person, is executed out of British India on or after that day, relates to any property situate, or to any matter or thing done or to be done, in British India, and is received in British India.

Compare ss. 4, 7 and 8, Act XVIII, 1869.

Read in this connection the decision under Act XVIII of 1869 reported in. (I. L. R., 1 Mad., 134.)

An agreement was first executed in England by D and E and by A, the senior partner in the firm, and stamped with the stamp required by English law for agreements executed in England, and it was subsequently executed in India by B and C, the other two partners, but not stamped with an Indian Stamp.

Held that the agreement was liable to Indian stamp-duty, and was not admissible in evidence unless and until the proper stamp-duty and penalty under Act XVIII of 1869 were paid.

Oakes v. Jackson. (I. L. R., 1 Mad., 134.)

6. Where, in the case of any sale, lease, mortgage or settle-

Several instruments used in single transactions.

ment, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage or settlement in the first schedule, and each of the other instruments shall be chargeable with a duty of one rupee instead of the duty (if any) prescribed for it in that schedule.

The parties may determine for themselves which of the instruments so employed shall, for the purposes of this section, be deemed to be the principal instrument.

Compare s. 13, Act XVIII of 1869.

7. Any instrument comprising or relating to several distinct

Instruments relating to several distinct matters.

matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

Subject to the provisions of the first clause of this section, an

Instruments coming within several descriptions in schedule I.

instrument so framed as to come within two or more of the descriptions in the first schedule shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties; but nothing herein contained shall render chargeable with duty exceeding one rupee, a counterpart or duplicate of any instrument chargeable with duty, and in respect of which the proper duty has been paid.

Compare s. 14, Act XVIII, 1869.

Compare s. 14, Act XVIII of 1869, 33 and 34 Vic, C 97, s. 8.

One of the clauses of an instrument by which one party to the instrument bound himself in the event of a breach on his part of any of the conditions of the instrument, to pay the other party thereto a penalty of Rs 5000, being regarded as a "bond," within the meaning of Act I of 1879, such instrument, if that clause were not so regarded, being an agreement chargeable under that Act with a stamp-duty of eight annas: *Held* (Stuart C. J. dissenting) that the instrument was chargeable under s. 7 of that Act, with the stamp-duty leviable on a bond for Rs. 5000.

Per Stuart C. J.—That for the purposes of that Act the penal clause in the instrument should not be regarded separately, as a bond, but simply as one of the several clauses making up the entire agreement, and the instrument was chargeable with a stamp-duty of eight annas.

Reference by Board of Revenue N. W. P. (I. L. R., 2 All., (F. B.), 654.)

Sixteen persons borrowed a quantity of rice from the plaintiff; and executed to him a bond for the debt, showing how much rice had been borrowed by each of them. They did not bind themselves to repay the entire debt jointly and severally.

Held that the instrument should be regarded as comprising sixteen distinct contracts so as to fall within the purview of Section 7 of Act I of 1879, and should be stamped accordingly.

Mahadin Mahomed v. Hirnak Rajnak. (I. L. R., 10 Bom., 47)

By an instrument which recited that A was indebted to B in the sum of two lacs of rupees, and that A had taken a fresh loan of Rs. 2,59,000 from B, the former leased certain mouzas to the latter for a term of twenty years, at a yearly rental of Rs. 1,40,000. It was provided that, from the rent of each year, a portion should be deducted in payment of A's debt to B; so that in this way the whole debt should be paid by a series of instalments extending over the term of the lease. The instrument also contained the usual clauses found in pottas. On the question, what was the proper amount of stamp duty leviable on the document —

Held, that though the arrangement intended to be effected was partly a lease and partly an usufructuary mortgage, yet the instrument came within the provisions of s. 7 par 2 of the Stamp Act, and should be stamped as a mortgage only.

Ex parte HNL and others. (I. L. R., 8 Cal., 254)

8. The Governor-General in Council may, by order published in the *Gazette of India*,

Power to reduce or remit rates of duty.

(a) reduce or remit, whether prospectively or retrospectively, in the whole or any part of British India, the duties with which any instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by, or in favour of, any particular class of persons, or by or in favour of any members of such class, are chargeable, and

(b) cancel or vary such order to the extent of the powers hereby given.

Compare s. 16, Act XVIII, 1869.

B—Of Stamps and the Mode of using them.

9. Except as otherwise expressly provided in this Act, all

Duties how to be paid.

duties with which any instruments are chargeable shall be paid, and such pay-

ment shall be indicated on such instruments, by means of stamps—

(a) according to the provisions herein contained, or

(b) when no such provision is applicable thereto—as the Governor-General in Council may by rule direct.

The rules made under this section may, among other matters, regulate—

(1) in the case of each kind of instrument—the description of stamps which may be used,

(2) in the case of instruments stamped with impressed stamps—the number of stamps which may be used.

(3) in the case of hundis—the size of the paper on which they are written.

Compare s. 5, Act XVIII., 1869 s. 33 and 34 Vic. C. 97, s. 6.

For rules framed under this section see Appendix.

Use of adhesive stamps. 10. The following instruments may be stamped with adhesive stamps, namely:—

(a) instruments chargeable with the duty of one anna except parts of bills of exchange payable otherwise than on demand and drawn in sets;

(b) bills of exchange, cheques and promissory notes drawn or made out of British India;

(c) entry as an advocate, vakil or attorney on the roll of a High Court;

(d) notarial acts; and

(e) transfers by endorsement of shares of public companies and associations.

Compare s. 5, Act XVIII of 1869.

11. Whoever affixes any adhesive stamp to any instrument chargeable with duty and which has been executed by any person, shall, when affixing such stamp, cancel the same so that it cannot be used again,

and whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again.

Any instrument bearing an adhesive stamp which has not been cancelled, so that it cannot be used again shall, so far as such stamp is concerned, be deemed to be unstamped.

Compare ss. 31 and 33, Act XVIII, 1869; 33 and 34 Vic., ch. 97, ss. 24, 30 and 66.

The first paragraph of s. 11 of the Stamp Act (I of 1879) applies to cases in which the instrument chargeable with duty may be stamped after execution.

A receipt to a salary bill of a Government Official is an instrument which requires to be stamped before or at the time of execution, and is not an instrument contemplated by the first paragraph of s. 11.

Quech Empress v. Rahat Ali Khan. (I. L. R., 9 All. 212.)

For "Penalty for failure to cancel adhesive stamp" see s. 62, *post*.

- 12. Every instrument written upon paper stamped with an impressed stamp, shall be written in such manner, that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

Compare 33 and 34 vic. ch. 97, s. 7.

In a bond engrossed on a stamp paper of sufficient value and dated the 19th April 1879, the contract of the principal was written first, and after his signature followed the contract of the surety signed by the latter. The document commenced on the side other than that on which the stamp was impressed, and terminated on the side impressed with the stamp. The stamp was not in any way defaced, nor was the paper so written as to admit of the stamp being used again.

Held, that the bond constituted only one instrument, and was properly stamped not being open to objection, under sections 7, 12, 13, and 14 of the Stamp Act of 1879.

The construction of the words on the face of the "instrument" used in section 12 of Act I of 1879 considered.

Quære, whether certain Government Notifications, to the effect that an instrument, commenced on the side of the paper other than that on which the stamp is impressed, is under Section 12 of Act I of 1879, to be treated as unstamped, and prohibiting writing on the reverse of an impressed stamped paper—are *ultra vires* as being more stringent than, and therefore inconsistent with that Act?

• *Dadulram Harji v. Vitko Radhoji* (I. L. R., 5 Bom. (F. B.) 1888.)

- 13. No second instrument chargeable with duty shall be written upon a piece of stamped paper
- Only one instrument to be on same stamp.
- upon which an instrument chargeable with duty has already been written :
- provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods, the payment or delivery of which is secured thereby.

A bond stipulated that for the consideration of a loan of Rs. 80 the debtor should deliver to the creditor on a future day "800 aris of grain valued at Rs 10 per 100 aris." The bond was engrossed on an 8 annas Stamp paper. In a suit on the bond for the recovery of 800 aris, at 4 aris per rupee, or its price Rs. 200 .

Held, that the bond was adequately stamped.

Bhorob Chunder Choudhury v. Alak Jan. (I. L. R., 13 Cal., 268.)

Read also s. 12 *ante* and notes.

Instrument written contrary to section 12 or 13 deemed unstamped.

- 14. Every instrument written in contravention of section twelve or thirteen, shall be deemed to be unstamped.

• As to the inadmissibility in evidence of unstamped documents, read s. 34 and notes.

- 15. Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-men-

Denoting duty.

tioned duty shall, if application be made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument in such manner as the Governor-General in Council may by rule prescribe.

Compare 33 and 34 vic. ch. 97, s. 14; Act XVIII, 1869, sch. II, No. 16.

C.—Of the Time of Stamping Instruments.

16. All instruments chargeable with duty and executed by any person in British India shall be stamped before or at the time of execution.

Instruments executed in British India.

17. Every instrument chargeable with duty executed only out of British India, and not being a bill of exchange, cheque or promissory note, may be stamped within three months after it has been first received in British India; or, where such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, and he shall stamp the same, in such manner as the Governor-General in Council may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

Instruments other than bills, cheques and notes executed out of British India.

Compare s. 24 Act XVIII of 1869.

18. The first holder in British India of any bill of exchange, cheque or promissory note drawn or made out of British India shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in British India, affix thereto the proper stamp and cancel the same:

Bills, cheques and notes drawn out of British India.

Provided that if, at the time any such bill, cheque or note comes into the hands of any holder thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section eleven, and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled. But nothing contained in this provision shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

Compare s. 8, Act XVIII of 1869.

D.—Of Valuations for duty.

19. Where an instrument is chargeable with *ad valorem* duty in respect of an amount expressed in pounds sterling, pounds currency, francs or dollars, such duty shall be calculated on

Conversion of amount expressed in certain currencies.

the value of such money in the currency of British India according to the following scale :—

One pound sterling or pound currency is equivalent to ten rupees:

One hundred francs are equivalent to forty rupees;

One Mexican or China dollar is equivalent to two rupees four annas.

Compare s. 10, Act XVIII, 1869.

20. Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any other foreign or colonial currency, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

21. Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable security, such duty shall be calculated on the value of such stock or security according to average price thereof on the day of the date of the instrument.

22. Where an instrument contains a statement of current rate of exchange, or average price as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

23. Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

Compare s. 91, Act XVIII, 1869.

24. Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty.

Compare s. 34, Act XVIII, 1869, and s. 73 of the English Stamp Act, 1870.

Where property is sold subject to a mortgage or charge, the payment of such mortgage or charge forms under ordinary circumstances, no part of the consideration money for the purchase.

The Stamp-duty payable on a document conveying such property is an *ad valorem* duty on the amount of the money paid as consideration for the sale.
Reference under Act I of 1879. (L. L. R., 10 Cal., (F. B.), 92)

See also notes under Sch. I, art. 16.

25. Where an instrument is executed to secure the payment of an annuity, or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument, or the consideration for such conveyance (as the case may be), shall, for the purposes of this Act, be deemed to be—

Valuation in case of annuity, &c. of

(a) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained—such total amount;

(b) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance—the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years next after the date of such instrument or conveyance; and

(c) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance—the total amount which will or may be payable as aforesaid during the period of twelve years next after the date of such instrument or conveyance.

Compare s. 12, Act XVIII, 1869; English Stamp Act 1870, s. 72.

26. Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* Stamp duty cannot be, or (in the case of an instrument executed before this Act comes into force) could not have been, ascertained, at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient.

Stamp where value of subject-matter is indeterminate

Compare s. 11 Act XVII, 1869.

An engagement by a proprietor of land to pay to a superior a sum of money in consideration of a grant of the right to farm dues, in the nature of revenue, is a "lease" within the meaning of the General Stamp Act, 1869.

When the amount of rent payable for the first year cannot be ascertained in order to determine the proper Stamp under Schedule I, Sec 19 (b) of the General Stamp Act 1869, for a lease, and more rent is recovered than the Stamp affixed warrants, the right to recover the rent due for the subsequent years is not affected

• In such a case sufficient effect is given to Section 26 of the Stamp Act 1879, by limiting the amount recoverable for the first year to the amount which the Stamp will cover.

The Collector of Tanjore v. Rama Samier. (I. L. R., 3 Mad., (F. B.), 342.)

27. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

Compare s. 34 Act XVIII, 1862; 33 and 34 Vic., ch. 97, s. 10.

28. (a) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(b). Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(c) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(d) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the whole, or any part thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser, without regard to the amount or value of the original consideration, and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers :

Provided that the duty on such last mentioned conveyance shall in no case be less than one rupee.

(e) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller; or where such duty would exceed five rupees, with a duty of five rupees.

This section is new, compare 33 and 34 Vic., ch. 97, s. 74.

E.—Duty by whom payable.

• 29. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—
Duties by whom payable.

(a) in the case of any instrument described in numbers 2, 11, 13, 14, 15, 24, 28, 29, 30, 44, 53, 54, 55, 57, and 60, (a) and (b) of the first schedule—by the person drawing, making or executing such instrument :

(b) in the case of a policy of insurance—by the insured :

(c) in the case of a conveyance—by the grantee : in the case of a lease or agreement to lease—by the lessee or intended lessee :

(d) in case of a counterpart of a lease—by the lessor :

(e) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the property comprised therein, or when the partition is made in execution of an order passed by a Revenue-authority, in such proportion as such authority directs :

(f) in the case of an instrument of exchange—by the parties in equal shares : and

(g) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates.

Compare s. 6, Act XVIII, 1869.

See Final Report of the select committee, para. 13, Vide Appendix.

CHAPTER III.

ADJUDICATION AS TO STAMPS.

30. When any instrument, whether executed or not, and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and

• • • • •
• Adjudication as to proper stamp.

pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable:

and may for that purpose require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly.

Provided that no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an enquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

Compare s. 39 Act XVIII, 1869; 33 and 34 Vic., Ch. 97, s. 20.

31. When an instrument brought to the Collector under section thirty is in his opinion one of a description chargeable with duty and

(a) the Collector determines that it is already fully stamped, or
(b) the duty determined by the Collector under section thirty, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

When such instrument is in his opinion not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.

Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped, or not chargeable with duty, as the case may be, and if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped:

Nothing in this section shall authorize the Collector to endorse—

any instrument executed or first executed in British India and brought to him after the expiration of one month from the date of its execution or first execution (as the case may be);

any instrument executed or first executed out of British India and brought to him after the expiration of three months after it has been first received in British India; or

any instrument chargeable with the duty of one anna, or any bill of exchange or promissory note, when brought to him after the drawing or execution thereof on paper not duly stamped.

Payment of fees under section 30 how made.

32. Every payment of a fee under section thirty shall be made in stamps, or cash, as the Governor-General in Council may by rule direct.

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

Examination and impounding of instruments.

33. Every person having by law or consent of parties authority to receive evidence, and

every person in charge of a public office except an officer of Police,

before whom any instrument chargeable in his opinion with duty is produced or comes, in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in British India when such instrument was executed or first executed.

Provided that nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound any instrument coming before him in the course of any proceeding other than a proceeding under chapter forty or chapter forty-one of the Code of Criminal Procedure, or chapter eighteen of the Presidency Magistrates' Act:

Provided also that, in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

The Local Government may from time to time, in cases of doubt, determine who shall be deemed to be, for the purpose of this section, persons in charge of public offices.

Compare ss. 22 and 23, Act XVIII, 1869.

34. No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped:

Proviso.

Provided that—

1st—Any such instrument, not being an instrument chargeable with a duty of one anna only, or a bill of exchange or promissory note, shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or (in the case of an instrument insufficiently stamped) of the amount required to make up such duty, together with a penalty of five rupees, or when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion;

2nd—nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court other than a proceeding under chapter forty or chapter forty-one of the Code of Criminal Procedure, or chapter eighteen of the Presidency Magistrates' Act;

3rd—when an instrument has been admitted in evidence, such admission shall not, except as provided in section fifty, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

Compare ss. 18, 19, 20, and 28, Act XVIII, 1869; the 3rd para. is new.

Final Report of Select Committee, para. 14, vide Appendix.

The plaintiff sued on two documents, signed by the defendant, each bearing a one-anna Stamp, in one of which a sum of Rs. 203 was stated to be "due to you, and payable on the 16th July"; and in other a sum of 515 was mentioned "for which I give you this writing, the whole amount of which will be paid up in full on the 3rd August."

Held that the documents were not mere acknowledgements, but promissory notes and being payable otherwise than on demand, were not sufficiently stamped, and consequently not admissible in evidence under a 34 Act I of 1879.

Manick Chund v. Jomoona Das (I. L. R., 8 Cal., 645.)

A decision of a Judge directing a penalty to be enforced under Stamp Act, the case being afterwards proceeded with, is not appealable as a decree, as it cannot be said to be a decree affecting the merits of the case or the jurisdiction of the Court.

• *Sonaka Choudhrai v. Bhoobunjoy Shaha.* (I. L. R., 5 Cal., 311)

Insufficiently stamped hundis cannot be received in evidence even on payment of a penalty under s. 20 of Act XVIII of 1869 (Sec. 34 pro, 1 of Act I of 1879.)
Mothoora Mohun Roy v. Peary Mohun Shaw (I. L. R., 4 Cal., 259.)

An instrument which comes within the definition of a promissory note in the General Stamp Act 1869, and is not duly stamped according to that Act (which was in force at the date of its execution) cannot be admitted in evidence upon payment of penalty under Section 34 of the Indian Stamp Act 1879, on the ground that it falls within the definition of a bond in the latter Act.

The levy of a penalty authorized under proviso (I) of Sec 34 of the Indian Stamp Act, 1879, implies punishment for neglect in failing to affix the proper Stamp at the time of execution.

Narayan Chelli petitioner v. Karuppathan. (I. L. R., 3 Mad., 251.)

An Appellate Court has no authority to direct the reception of an unstamped document to which the provision of s. 20 of the Stamp Act XVIII of 1869 (s. 34 of Act I of 1879) apply, unless the amount of Stamp duty and prescribed penalty was tendered when the document was first offered in evidence and rejected.

Champabatty v. Bibi Jibun. (I. L. R., 4 Cal., 213.)

The Collector, being primarily responsible for the prosecution of offences against the Stamp Acts of 1869 and 1879, should not himself try, as a Magistrate, a person accused of an offence against either of those Acts.

Empress v. Deoki Nandan Lal. (I. L. R., 2 All., 806.)

Clause 3 — Suit by payee against drawer upon a hundi drawn in British India upon a person at Colombo. The hundi was not stamped when drawn. Objection taken to its admission in evidence by defendant was allowed by the Munsiff, but plaintiff was permitted to sue for the amount due upon on the original consideration. The suit was dismissed on the ground that no consideration was proved. Upon appeal the district Judge held that the hundi did not require a stamp as it was not intended to operate in British India and admitted the hundi in evidence as a business letter admitting responsibility and found that there was consideration.

Held upon second appeal that the hundi having been admitted in evidence though contrary to law, by the district Judge, no objection could be taken to a decree in second appeal upon that account.

Rama Sami Chetti v. Rama Sami Chetti. (I. L. R., 5 Mad., 220.)

See the case of Panchann Das Choudhry v. Taramoney Choudhrai. (I. L. R., 12 Cal., 64,) reported under see 59.

35. When the person impounding an instrument under section thirty-three has, by law or consent of parties, authority to receive evidence, and admits such instrument in evidence upon payment of penalty as provided by section thirty-four, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of the duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf.

In every other case, the person so impounding an instrument shall send it in original to the Collector.

Final Report of Select Committee para. 15, vide Appendix.

36. When a copy of an instrument is sent to a Collector under the first paragraph of section thirty-five, he may, if he thinks fit, upon application made to him in this behalf, refund Collector's power to refund penalty paid under section 35, 1st para.

any portion of the penalty in excess of five rupees which has been paid in respect of such instrument, or

When such instrument has been impounded only because it has been written in contravention of section twelve, or section thirteen, he may refund the whole penalty so paid.

37. When the Collector impounds any instrument under section thirty-three, or receives any instrument sent to him under the second clause of section thirty-five, he shall adopt the following procedure—

(a) If he is of opinion that such instrument is duly stamped or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable (as the case may be), and shall, upon application made to him in this behalf, deliver such instrument to the person from whose possession it came into the hands of the officer impounding it, or such person may direct.

(b) If the Collector is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or if ten times the amount of the proper duty or of the deficient portion thereof exceeds five rupees, then such penalty, not less than five rupees and not more than ten times the amount of such duty or portion, as he thinks fit:

Provided that, when such instrument has been impounded only because it has been written in contravention of section twelve or section thirteen, the Collector may, if he thinks fit, remit the whole penalty prescribed by the section.

Every certificate under clause (a) of this section shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

Nothing in this section applies to an instrument chargeable with a duty of one anna only, or to a bill of exchange or promissory note.

Compare ss. 24 and 28, Act XVIII, 1869.

Clause (b.) Under the provisions of the Indian Stamp Act, 1879, the duty chargeable on an insufficiently stamped document must be decided with reference to the Act in force at the date of the execution of the document, but the penalty leviable is determined in all cases by Section 37 (b) of the Stamp Act, 1879.

Reference under s. 46. (I. L. R., 5 Mad., (F. B.) 394)

Six persons acted as arbitrators in a dispute between two of their fellow villagers, and delivered their award in writing, subsequently, the award was filed in evidence by one of the disputants in a Civil suit in the Court of the Munsiff of Cuttack, who, on the ground that the document bore no stamp, impounded it and

forwarded to the Collector, who ordered the writer to be prosecuted. The Deputy Magistrate, to whom the case was referred summoned the six persons who had acted as arbitrators and fined them Rs. 25 each. On a reference to the High Court by the district Magistrate.

Held that the conviction was illegal and shoud be set aside;—*held* also that the procedure laid down in Section 37 of the Stamp Act must be strictly followed, and that, before a prosecution can be instituted under Section 40, the Collector is bound to form an opinion as to whether the offence was committed with the intention of evading payment of the proper duty.

Empress v. Sodarund Mahanty. (I. L R., 8 Cal., 259.)

For the procedure with regard to instruments chargeable with a duty of one anna only, bills of exchange, promissory notes not duly stamped, see sec. 61 *post*.
See secs. 40, 61 and notes.

38. If any instrument chargeable with duty and which is stamped by accident. Instruments unduly not duly stamped is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped, and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake, or urgent necessity, he may, instead of proceeding under sections thirty-three and thirty-seven, receive such amount and proceed as next hereinafter prescribed.

Nothing in this section applies to an instrument chargeable with a duty of one anna only, or to a bill of exchange or promissory note.

Compare ss. 24 and 28, Act XVIII, 1869.

39. When the duty and penalty (if any) leviable in respect of any instrument have been paid under section thirty-four, section thirty-seven or section thirty-eight, the person admitting such instrument in evidence, or the Collector (as the case may be) shall certify by endorsement thereon that the proper duty or (as the case may be) the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct:

Provided that no instrument, which has been admitted in evidence upon payment of duty and a penalty under section thirty-four shall be so delivered before the expiration of one month

from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate:

Provided also that nothing in this section shall affect the Code of Civil Procedure, section 144, clause 3.

A deed of release was endorsed on a deed of conveyance for Rs. 100. The conveyance bore an impressed stamp for one rupee, but the endorsement was unstamped:—*Held* that the conveyance was valid and that the release could be validated on payment of the deficient Stamp duty and the penalty under section 39 of the Stamp Act. *Reference under Stamp Act.* (I. L. R., 11 Mad., (F. B.) 40.)

• See para. 16 *Final Report of the Select Committee vide Appendix.*

40. The payment of a penalty under this chapter in respect of an instrument shall not bar the prosecution of any person who appears to have committed an offence against the stamp-law in respect of such instrument:

But no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of proper duty.

Proviso.

A Collector is not bound to hold a formal inquiry, to record proceedings before directing a prosecution under section 40 of the Indian Stamp Act, 1879, for an offence against stamp-law. The law does not require intention to be proved apart of such offence. *Queen-Empress v. Palani.* (I. L. R., 7 Mad., (F. B.) 537.)

The effect of sections 37 and 40 of the Stamp Act I of 1879, is that every one must be allowed an opportunity of paying the penalty before the Collector exercises his discretion under s. 69. In many cases there may be a reasonable question as to whether a penalty is payable or not, and the duty may be recovered by an order, which would be lost by a prosecution. He ought, at any rate, to do what the law commands as his duty before exercising a mere discretion. It is not abetment of the execution of an unstamped instrument to receive it, any more than acceptance of stolen property is abetment of theft.

Empress v. Junki. (I. L. R., 7 Bom., 82.)

Six persons acted as arbitrators in a dispute between two of their fellow villagers, and delivered their award in writing. Subsequently, the award was filed in evidence by one of the disputants in a civil suit in the Court of the Munsif of Cuttack, who, on the ground that the documents bore no stamp, impounded it and forwarded it to the Collector, who ordered the writer to be prosecuted. The Deputy Magistrate, to whom the case was referred, summoned the six persons who had acted as arbitrators, and fined them Rs. 25 each. On a reference to the High Court by the District Magistrate,

Held that the conviction was illegal and should be set aside,

Held also, that the procedure laid down in s. 37 of the Stamp Act must be strictly followed; and that, before a prosecution can be instituted under s. 40 the Collector is bound to form an opinion as to whether the offence was committed with the intention of evading payment of the proper duty.

The Empress v. Soddanund Mahanty. (I. L. R., 8 Cal., 259.)

This section does not apply to bills of exchange cheques or promissory notes for which see s. 61 post,

In the case of all other documents the penalty should be first realized under secs. 34 and 37, and thereafter a prosecution shall only be instituted when it appears to the Collector that the offence was committed "with an intention of evading payment of the proper duty."

See secs. 37 *ante*, and sec. 61 and notes.

41. When any duty or penalty has been paid, under section

Persons paying duty or penalty may recover same in certain cases.

thirty-four, section thirty-seven or section thirty-eight, by any person in respect of an instrument, and by agreement, or under the provisions of section twenty-nine or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid; and for the purpose of such recovery any certificate granted in respect of such instrument under section thirty-nine shall be conclusive evidence of the matters therein-certified.

The plaintiff in a suit upon a certain instrument not duly stamped was compelled to pay the amount of duty and penalty. The defendant was the person bound to bear the expense of providing the proper stamp for such instrument. The plaintiff, with reference to s. 41 of the Stamp Act, 1879 sued the defendant to recover such amount.

Held that such amount could not be regarded as part of the costs in the suit in which it was paid, and a separate suit to recover it was maintainable.

Ishar Das v. Masud Khan (L. L. R., 6 All, 70.)

42. When any penalty is paid under section thirty-four

Remission of penalty paid under section 34 or 37.

or thirty-seven, the Chief Controlling Revenue-Authority may, upon application in writing made within one year from the date of the payment, refund such penalty, wholly or in part.

Compare s 42 Act XVIII, 1869.

43. If any instrument sent to a Collector under the second

Non-liability for loss of instruments sent under section 35.

paragraph of section thirty-five be lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

Compare s. 25, Act XVIII, 1869.

44. When any bill of exchange or promissory note chargeable

Power of payee to stamp bills, notes and cheques received by him unstamped.

with the duty of one anna, or any cheque, is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and upon cancelling the same in manner hereinbefore provided may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the

same, or deduct it from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid.

But nothing herein contained shall relieve any person from any penalty he may have incurred in relation to such bill, note or cheque.

Compare s. 26, Act XVIII, 1869. Read s. 61, post.

CHAPTER V:

REFERENCE AND REVISION.

45. If any Collector, acting under section thirty, section thirty-seven or section thirty-eight, feels Procedure where Col- thirty-seven or section thirty-eight, feels
lector feels doubt as to doubt as to the amount of duty with
duty chargeable. which any instrument is chargeable, he
may draw up a statement of the case, and refer it, with his own
opinion thereon, for the decision of the Chief Controlling Revenue-
Authority, and such Authority shall consider the case and send a
copy of its decision to the Collector, and he shall proceed to assess
and charge the duty (if any) in conformity with such decision.

46. The Chief Controlling Revenue-Authority may state any
Reference by Revenue Authority to High Court. case referred to it under section forty-five
or otherwise coming to its notice and refer
such case with its own opinion thereon, if
the case arises in the territories for the time being administered
by the Governor of Fort Saint George in Council or the Governor
of Bombay in Council—to the High Court of Judicature at Madras
or Bombay as the case may be: if it arises in the North-Western
Provinces or Oudh—to the High Court of Judicature for the
North-Western Provinces: if it arises in the territories for the
time being administered by the Lieutenant-Governor of the
Panjab—to the Chief Court of the Panjab: if it arises in the
Central Provinces—to the High Court of Judicature at Bombay;
and if it arises in any other part of British India—to the High
Court of Judicature at Fort William.

Every such case shall be decided by not less than three
Judges of the High Court or Chief Court to which it is referred
and in case of difference, the opinion of the majority shall prevail.

Compare s. 41, Act XVIII, 1869.

47. If the High Court or Chief Court is not satisfied that
the statements contained in the case are
Power of Court to call sufficient to enable it to determine the
for further particulars. questions raised thereby, the Court may
refer the case back to the Revenue-Authority by which it was
stated, to make such additions thereto or alterations therea as
the Court may direct in that behalf.

48. The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded: and it shall send to the Revenue-Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue-Authority shall, on receiving such copy, dispose of the case conformably to such judgment.

49. If any Court, other than a Court mentioned in section forty-six, feels doubt as to the amount of duty to be paid in respect of any instrument under the first proviso to section thirty-four, the Judge may draw up a statement of the case and refer it with his own opinion thereon for the decision of the High Court or Chief Court to which, if he were the Chief Controlling Revenue-Authority, he would under section forty-six refer the same, and such Court shall deal with the case as if it had been referred under section forty-six, and send a copy of his judgment under the seal of the Court and the signature of the Registrar to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

References made under this section, when made by a Court subordinate to a District Court, shall be made through the District Court, and when made by any subordinate Revenue Court, shall be made through the Court immediately superior.

A bail-bond executed to a District Munsif, who expressed no doubt as to the amount of duty to be paid, and made no application to have the case referred. The District Judge referred the case to the High Court:—*Held* that the District Judge was not authorized to make the reference.

Reference under Stamp Act. (I. L. R., 11 Cal, 38)

See Final Report of the Select Committee para. 17, vide Appendix.

50. When any Court in the exercise of civil or revenue jurisdiction makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section thirty-four, the Court to which appeals lie from, or references are made by, such first-mentioned Court may, of its own motion, or on the application of the Collector, take such order into consideration; and if it is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section thirty-four, or without the payment of a higher duty and penalty than those paid, may record a declaration to that effect, and determine the amount of duty with which such instru-

ment is chargeable, and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced.

When any declaration has been recorded under this section, the Court recording the same shall send a copy thereof to the Collector and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument; and thereupon the Collector may notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section thirty-nine, or in section forty, prosecute any person for any offence against the stamp-law which the Collector considers him to have committed in respect of such instrument:

Provided that no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under section thirty-four, is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty:

Provided also that, except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section thirty-nine.

Where the Court of first instance has, on payment of the prescribed duty and penalty, admitted an unstamped document as evidence, under Section 3, provision 1 of Act 1 of 1879, a superior Court sitting in appeal has no jurisdiction to review the lower Court's proceedings, in so far as they concern such admission, except in the case provided for by Section 50 of that Act.

Punchanund Das Choudhury v. Taramoni Choudhrani (I. L. 14, 12 Cal., 64)

When a document has been admitted in evidence as duly stamped, such admission can only be called in question by the appellate Court under Section 50 of the Indian Stamp Act.

Reference from the Board of Revenue. (I. L. R., 8 Mad., F. B. 564.)

See Section 34 *ante* and notes.

See also para. 18, *Final Report of the Select Committee, vide Appendix.*

CHAPTER VI.

ALLOWANCES FOR SPOILED STAMPS AND STAMPS NO LONGER REQUIRED.

51. Subject to such rules as may be made by the Governor-General in Council as to the evidence which the Collector may require, allowance shall be made by the Collector for impressed stamps spoiled in the cases hereinafter mentioned, namely:—

Allowance for spoiled stamps.

(a) The stamp on any paper inadvertently and undesignedly spoiled, obliterated or by any means rendered unfit for the purpose intended, before any instrument written thereon is executed by any person :

(b) The stamp used or intended to be used for any bill of exchange, cheque or promissory note, signed by or on behalf of the drawer or intended drawer, but not delivered out of his hands to the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money, or in any way negotiated, issued or put in circulation, or made use of in any other manner, and which, being a bill of exchange or cheque, has not been accepted by the drawee, and provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon :

(c) The stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf, of the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped bill of exchange, cheque or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque or note :

(d) The stamp used for any of the following instruments, that is to say :—

- (1) an instrument executed by any party thereto, but afterwards found by a competent Court to be absolutely void in law from the beginning ;
- (2) an instrument executed by any person, but afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended :
- (3) an instrument executed by any party thereto, but which, by reason of the death of any person, by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, or to advance any money intended to be thereby secured, cannot be completed so as to effect the intended transaction in the form proposed :
- (4) an instrument executed by any party thereto, which, for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended :

- (5) an instrument executed by any party thereto, which, by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose:
- (6) an instrument executed by any party thereto which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped:
- (7) an instrument executed by any party thereto which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that in the case of an executed instrument—

(a) such instrument is given up to be cancelled:

(b) the application for relief is made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof, by the person by whom it was first or alone executed, except where from unavoidable circumstances, any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date of execution of the substituted instrument, and except where the spoiled instrument has been sent out of British India, and in that case within six months after it has been received back in British India:

Provided also that, in the case of stamped paper not having any executed instrument written thereon, the application for relief is made within six months after the stamp has been spoiled as aforesaid.

Section 51 Chapter VI of Act I of 1879, enacts that "subject to such rules as may be made by the Governor General in Council as to the evidence which the Collector may require, allowance shall be made by the Collector for impressed stamps spoiled in the cases herein mentioned, &c." According to a rule made with reference to that Section, "the Collector may require every person claiming a refund under Chapter VI of the said Act, or his duly authorised agent, to make an oral deposition on oath, &c."

Held, therefore, that the Collector himself is the officer, and no other to whom power is given by law to make enquiries into applications for allowances for spoiled stamps, to take evidence on oath in reference thereto, and to grant or refuse such applications, and he cannot delegate his authority in the matter.

Held, therefore where a person had applied for a refund under Chapter VI. of Act I of 1879, and the Collector made over the application for inquiry to a Deputy Collector, that the Deputy Collector was not entitled to put the witnesses produced by the applicant on their oaths, and consequently, in reference to the statements of such witnesses, no charge under s. 181 or s. 192 of the Indian Penal Code was sustainable.

Empress of India v. Niaz Ali. (I. L. R., 5 All., 17.)

Allowance for spoiled stamps may be made under Section 51 of the Stamp Act when a stamped instrument has been endorsed by the Collector under s. 31.

Reference by the Board of Revenue. (I. L. R., 11 Mad., F. B 37.)

See s. 54 *post*, and notes.

52. When any person has inadvertently used, for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty, or when any stamp used for an instrument has been inadvertently rendered useless under section fourteen owing to such instrument having been written in contravention of the provisions of section twelve, the Collector may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

53. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof, (a) other stamps of the same description and value, or, (b) if required, and he thinks fit, stamps of any other description to the same amount in value, or (c) at his discretion, the same value in money, deducting one anna for each rupee or fraction of a rupee.

54. When any person is possessed of a stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that it was purchased by such person with a *bonâ fide* intention to use it, and that he has paid the full price thereof, and that it was so purchased within the period of six months next preceding the date on which it is so delivered.

Punishment for unauthorized sale of stamps has been provided by s. 63 *post*.

See *Final Report of the Select Committee* para. 24, *vide Appendix*.

For Rules regarding refund of stamps see *Appendix*.

CHAPTER VII.

SUPPLEMENTAL PROVISIONS.

55. The Local Government, subject to the control of the Governor-General in Council, may make rules consistent herewith for regulating the supply and sale of stamps and stamped papers, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

Power to make rules relating to sale of stamps.

Power to make rules generally to carry out Act.

56. The Governor-General in Council may make rules consistent herewith to carry out generally the purposes of this Act.

For rules framed by the Governor-General in Council under this section, as also under ss. 9, 15, 17, 32 and 51, see Appendix.

Certain powers exercisable from time to time.

as occasion requires.

57. All powers to make appointments, rules and orders conferred by this Act may be exercised from time to time

All rules made under this Act, other than rules made under section fifty-five, shall be published in the *Gazette of India*, and all rules made under section fifty-five shall be published in the local Gazette. All rules published as required by this section shall, upon such publication, have the force of law.

Publication of rules.

See Stamp Rules, Appendix.

58. Any person, receiving any money exceeding twenty rupees in amount, or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction of a debt any moveable property exceeding twenty rupees in value shall, on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same.

Obligation to give receipt in certain cases.

Compare s. 27, Act XVIII, 1869.

59. Nothing herein contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to Court-fees.

Saving as to Court fees.

Compare s. 17, Act XVIII, 1869.

"We have inserted a Section (59) like Section 17 of the present Stamp Act, saving the provisions of the law relating to Court fees."

Final Report of the Select Committee, para. 22.

60. Every Local Government shall cause this Act to be carefully translated into the principal vernacular languages of the territories administered by it. A full alphabetical index shall be added to every such translation, and the translation and

Act to be translated, indexed and sold cheaply.

index shall be printed and sold to the public at a price not exceeding four annas per copy.

Compare s. 51, Act XVIII, 1869.

CHAPTER VIII.

CRIMINAL OFFENCES AND PROCEDURE.

61. Any person drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange, cheque or promissory note without the same being duly stamped.

any person executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped, and.

any person voting or attempting to vote under any proxy not duly stamped,

shall for every such offence be punished with fine which may extend to five hundred rupees:

Provided that, when any penalty has been paid in respect of any instrument under section thirty-four, section thirty seven or section fifty, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

The term "accepting" used in Section 61 of the Indian Stamp Act, 1879, does not mean "receiving" but "executing as acceptor."

To receive a promissory note not duly stamped and to put it in suit does not constitute an offence under Section 61 of the Stamp Act 1879.

The Queen v. Gulam Hussain. (I. L. R., 7 Mad., F. B. 71)

A executed to B on plain paper an instrument which should have been executed on a paper bearing a four-annas stamp. B filed a suit against A in the Civil Court and produced an instrument in evidence. The Civil Court called upon A to pay the duty and penalty and, on B's refusal to pay, impounded the instrument and sent it to the Collector. The Collector concurring with the opinion of the Civil Court, sanctioned the prosecution, in the Criminal Court, of both A and B, but without requiring the payment of the duty and penalty. The prosecution resulted in the conviction of A under Section 61, Act I of 1879 and of B for abetment in A's offence.

Held that the convictions were illegal, inasmuch as the Collector failed to allow an opportunity of paying the duty and penalty.

Held, further, that mere receipt of an unstamped instrument did not constitute the offence of abetment of the execution of such an instrument.

Empress v. Jafki (I. L. R., 7 Bom, 82)

When the receipt of money exceeding twenty rupees, in satisfaction of a debt, is acknowledged by letter without a receipt-stamp being affixed, the writer is liable to punishment under Section 61 of the Indian Stamp Act, 1879.

Reference under Stamp Act 1879. (I. L. R., 8 Mad., F. B. 11.)

A debtor, having paid a sum of money to his creditor, accepted from the latter an unstamped receipt, promising to affix a stamp thereto.

Held that this did not constitute abetment, within the meaning of Section 107 of the Penal Code, of the offence of making an unstamped receipt.

Queen Empress v. Mitthu Lal. (I. L. R., 8 All., 18.)

Held "that a Magistrate is bound, for the purpose of ascertaining whether any and what penalty should be imposed, to consider whether a person prosecuted under Section 26, Act XVIII of 1869, had any intention to defraud by evading payment of Stamp duty.

Queen Empress v. Dwarkanath Chodhury. (I. L. R., 2 Cal., 399.)

See s. 40. (I. L. R., 7 Mad., 537.)

See secs. 37, 40 *ante* and notes.

62. Any person required by section eleven to cancel an adhesive stamp and failing to cancel such stamp in manner prescribed by that section shall be punished with fine which may extend to one hundred rupees.

A bill for the monthly salary of a Government official was sent to the Treasury for payment, when it was discovered that the one anna receipt Stamp affixed thereto was not cancelled, and a prosecution was thereupon instituted by the Collector against the official in question who had executed the instrument, under Section 62. The accused was convicted under that Section by the Deputy Magistrate and the District Magistrate on appeal holding that upon the evidence, the conviction should have been for abetment and not for the principal offence, altered the finding accordingly to a conviction under Section 109 of the Penal Code, read with ss. 11 and 62 of Act 1 of 1879.

Held, that the receipt to the salary bill in question was an instrument which was required to be stamped before or at the time of execution, and was not of the kind contemplated by the first para. of Section 11 that consequently there was no abetment of any offence under Sections 11 and 62 of the Act; that the offence which appeared to have been committed, was one under the second para. of Section 61; but that no sanction having been given by the Collector under Section 69 for a prosecution under Section 61, it was not advisable to interfere further than setting aside the conviction and sentence.

Queen Empress v. Rahat Ali Khan. (I. L. R., 9 All., 210.)

Regarding intention for the offence, see notes under s. 61 *ante*.

63. Any person who, with intent to defraud the Government of any duty,

Penalty for omission to comply with provisions of section 27. (a) executes any instrument in which all the facts and circumstances required by section twenty-seven to be set forth in such instrument are not fully and truly set forth, or

(b) being employed or concerned in or about the preparation of any instrument, neglects or omits, fully and truly to set forth therein all such facts and circumstances,

shall be punished with fine which may extend to five thousand rupees.

Compare ss. 34 and 35, Act XVIII, 1869.

64. Any person who, being required under section fifty-eight to give a receipt, refuses or neglects to give the same, or who, with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty-rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid, or delivered, shall be punished with fine which may extend to one hundred rupees.

See s. 61. (I. L. R., 7 Bom., 82) also see s. 69. (I. L. R., 9 Bom., 27.)

65. Every person who—
(a) receives, or takes credit for, any premium or consideration for any contract of insurance, and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of insurance; or

(b) makes, executes, or delivers out any policy, which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of any such policy, shall be punished with fine which may extend to two hundred rupees.

66 Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punished with fine which may extend to one thousand rupees.

67. Whoever, with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made, and whoever knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment; or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same, and whoever, with the like intent, practises or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force,

shall be punished with fine which may extend to one thousand rupees,

Compare s. 13 Act XVIII, 1869.

The second clause of Section 67 of the Indian Stamp Act, 1879, is not controlled by the first clause of the Section, which refers only to bills of exchange and promissory notes, but applies to all cases in which a document is executed with intent to defraud the Government of Stamp duty.

Reference under Stamp Act (I. L. R., 9 Mad., F. B. 138.)

68. Any person appointed to sell stamps who disobeys any rule made under section fifty-five, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

• Penalty for breach of rule relating to sale of stamps and for unauthorized sale.

69. No prosecution in respect of any offence punishable under this Act, or the General Stamp Act, 1869, or any Act thereby repealed, shall be instituted with the sanction of the Collector or such other officer as the Local Government generally, or the Collector specially, authorizes in that behalf.

The Chief Controlling Revenue-Authority, or any officer authorized by it in this behalf, may stay any such prosecution or compound any such offence.

See s. 61. (I. L. R., 7 Bom., 82)

Prosecution for an offence committed in contravention of Section 64 of the Stamp Act I 1879, cannot be instituted unless with the previous sanction of the Collector under s. 69 of the same Act.

The Collector being primarily responsible for the prosecution of offences against the Stamp Laws Act 1869, 1879, should not himself try as a Magistrate, a person accused of an offence against either of those Acts.

Empress v. Deoki Nundan Lall. (I. L. R., 2 All., 806)

Queen Empress Jethmal Jainaj (I. L. R., 9 Bom., 27.)

70. No Magistrate other than a Presidency Magistrate and a Magistrate whose powers are not less than those of a Magistrate of the second class shall try any offence under this Act.

Jurisdiction of Magistrate.

See *Final Report of the Select Committee para 25, vide Appendix.*

71. Every such offence committed in respect of any instrument may be tried in any district or Presidency-town in which such instrument is found, as well as in any district or Presidency-town in which such offence might be tried under the law relating to criminal procedure for the time being in force.

Place of trial.

72. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act, or the rules made under it:

Operation of other laws not barred.

Provided that no person shall be punished twice for the same offence.

SCHEDULE I.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP DUTY.
<p>1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a Banker's pass book) or on a separate piece of paper, when such book or paper is left in the creditor's possession ...</p>	<p>One anna</p>
<p>In the course of a suit the plaintiff put in evidence certain entries from his day books and ledger. The books had been produced in court, and had been returned to the plaintiff as usual on his furnishing copies of the said entries. The Subordinate Judge feeling doubt as to whether such copies should be furnished on stamped paper, referred the question to the High Court.</p> <p><i>Held</i> that the original entries not having been in the handwriting of the debtor, were not liable to stamp duty under schedule I, article 1 of the stamp Act 1 of 1879.</p> <p><i>Hari Chand v Jivna Subhana.</i> (I. L. R., 11 Bom., F. B. 526).</p> <p>Whether an account signed by a debtor in the books of his creditor amounts to an acknowledgment within the meaning of the Stamp Act (I of 1879), sched. I, art. '1, is a question depending in each case upon the form and intention of the entry.</p> <p><i>Binja Ram v. Raj Mohun Roy.</i> (I. L. R., 8 Cal., 282)</p> <p><i>See s. 34, Manick Chand v. Jomuna Das.</i> (I. L. R., 8 Cal., 645)</p> <p>An account in a <i>hathchitta</i>, showing advances of money made to, and part payment made by, the defendant, the whole amount being in the handwriting and signed by the defendant, is admissible in evidence without being stamped.</p> <p><i>Brojo Gobind Shaha v. Goluck Chunder Shaha</i> (I. L. R., 9 Cal., 127)</p> <p>A <i>enikash</i>, or balance sheet made out and signed by a gomasta of a business showing a balance due by him to the owner of the business, is not an acknowledgment of a debt within the meaning of cl. I, Schd. I, of the Stamp Act, and is admissible in evidence without being stamped.</p> <p><i>Brojo Gobind Shah v Goluck Chunder Shaha</i> (I. L. R., 9 Cal., 127) followed.</p> <p><i>Nundo Kumar Shaha v. Shurnomoye Dasi.</i> (I. L. R., 15 Cal., 165.)</p> <p>For kind of Stamp see Stamp Rules (13) and (4) <i>vide</i> Appendix.</p>	
<p>2. ADMINISTRATION BOND ...</p>	<p>The same duty as a</p>
<p>ADOPTION DEED ... See <i>Instrument No. 38</i></p>	<p>Security Bond (No. 14).</p>
<p>3. AFFIDAVIT or declaration in writing on oath or affirmation made before a person authorised by law to administer an oath ..</p> <p><i>See Exemptions, Schedule II, (No. 1).</i></p>	<p>One rupee.</p>
<p>4. AGREEMENT TO LEASE ...</p>	<p>The same duty as a Lease (No. 39).</p>

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT ...</p> <p>(a) If relating to the sale of any Government Security, share in a Company or Association or Bill of Exchange. ...</p> <p>(b) Whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the right so relinquished ...</p> <p>(c) If not otherwise provided for by this Act ...</p> <p><i>See Exemptions, Schedule II, (No. 2).</i></p>	<p>One anna.</p> <p>Four annas.</p> <p>Eight annas.</p>

A document was executed in these terms:—"This document, a handnote, is executed by me for the purpose of purchasing a *ghor*. I take from you Rs. 7. I will pay interest on the sum at half anna per rupee per mensem. Having received the Rs. 7 in cash, this handnote is executed."

Held that the document was not a promissory note, nor a bond; but was an agreement to pay, and as such was chargeable with duty under cl. 5, Sch. I of the stamp Act.

Ferrier v. Ram Kulpa Ghose, 23 W. R., 403 referred to.

Murari Mohun Roy v. Khettar Nath Mullick. (I. L. R., 15 Cal, 150.)

A petition stamped as an agreement, having been presented to a District Court by the parties to a suit, informing the Court that they had entered into an agreement, whereby, *inter alia*, the defendant was bound to deliver to the plaintiff certain wood, and requesting that the suit might be removed from the file, the District Judge impounded it, levied a sum for insufficient stamp duty and a penalty, on the ground that it was a bond, and forwarded it to the Collector.

Upon a reference made by the Board of Revenue at the instance of the Collector.

Held that the duty leviable was a Court fee stamp under article 1 (b) of Sch. II. of the Court Fees Act 1870.

Reference under Stamp Act (I. L. R., 8 Mad., F. B. 15.)

An indemnity note, passed to a Railway Co. by a consignee and his surety in respect of goods delivered to the consignee, and for which he is unable to produce the Railway receipt—by which note they undertake to hold the Railway Company, its agents and servants, harmless and indemnified in respect of all claims to the

SCHEDULE I.—(Continued.)

said goods—is not an indemnity bond, falling under article 28, schedule I of the Stamp Act I of 1879, but is an agreement falling under clause (c), article 5, Schedule I of that Act, and consequently, chargeable only with a stamp duty of Eight ann. s.

Reference under Stamp Act. (I. L. R., 5 Bom., 478.)

In a contract for work to be performed entered into by a contractor with the Executive Engineer of a District, it was stipulated, that payments should be made from time to time to the contractor as the work progressed, and that the Engineer might retain 10 per cent on the value of the work done to cover compensation for default on the part of the contractor and as security for the proper performance of the contract.

Held, that this contract was chargeable with stamp duty as an agreement under Article 5 (c) and not as a mortgage under article 44 (a) of schedule I of the Indian Stamp Act 1879.

Reference under Stamp Act s. 46. (I. L. R., 7 Mad., F. B. 209).

See Notes on Sec. 3 (4) and 3 (18); See also Sch. I, Arts 13, 28 and 44.

See Sch. I, art. 1. (I. L. R., 8 Cal., 645.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
6. APPOINTMENT, in execution of a power, whether of trustees or of property moveable or immovable where made by any writing not being a Will	Fifteen rupees.
7. APPRAISEMENT or valuation made otherwise than under an order of the Court in the course of a suit See <i>Exemptions, Schedule II (Nos. 3 & 4).</i>	The same duty as an Award (No. 10).
APPRENTICESHIP DEED ... See <i>Instrument, (No. 31)</i>	
8. ARTICLES OF ASSOCIATION OF A COMPANY	Twenty-five rupees.
9. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court ... <i>See Sch. II, No. 11 (a).</i>	Two hundred and fifty rupees.
ASSIGNMENT ... } See <i>Conveyance, No. 21 and Transfer, No. 60.</i>	
AUTHORITY TO ADOPT ... See <i>Instrument, No. 38.</i>	

SCHEDULE I.—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
10. AWARD, that is to say, any decision in writing by an arbitrator or umpire on a reference made otherwise than by an order of the Court in the course of a suit.	<p>(a) Where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000 ...</p> <p>The same duty as a Bond (No. 13) for such amount.</p> <p>(b.) In any other case..</p> <p>Five rupees.</p>
See Exemption, Schedule II (No. 6.)	

An award directing partition of property if signed by parties interested by way of assent to the award becomes thereby an instrument of partition and should be stamped accordingly.

Amarri v. Dayal (I. L. R., 9 Bom. 50)

11. BILL OF EXCHANGE OR PROMISSORY NOTE, not being a cheque, bond, bank-note or currency note ...	(a.) When payable on demand and the amount exceeds Rs. 20.	One anna.		
	(b) When payable otherwise than on demand, but not more than one year after date or sight.	If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
	If the amount of the bill or note Rs. does not exceed 200	R. A.	R. A.	R. A.
	If it exceeds 200	0 2	0 1	0 1
	and does not exceed 400	0 4	0 2	0 2
	" 400 600	0 6	0 3	0 2
	" 600 1,000	0 10	0 5	0 4
	" 1,000 1,200	0 12	0 6	0 4
	" 1,200 1,600	1 0	0 8	0 6
	" 1,600 2,500	1 8	0 12	0 8

SCHEDULE I.—(Continued.)

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.		
		If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
		Rs. A	Rs. A.	Rs. A.
11. BILL OF EXCHANGE OR PROMISSORY NOTE, not being a cheque, bond, bank-note or currency note <i>Contd.</i>	For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000 " ...	1 8	0 12	0 8
	For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000 ...	3 0	1 8	1 0
	And for every Rs. 10,000 or part thereof in excess of Rs. 30,000 ...	6 0	3 0	2 0

See the Table worked out in the Appendix up to Rs. 2,00,000.

By a document dated 8th March 1882, which purported to be a promissory note attested by three witnesses and written on an impressed label of two annas A promised to pay B before a certain date Rs. 135.

Held that the document was a bond and must be treated as unstamped for the purposes of section 34 of the Indian Stamp Act 1879.

By a document dated the 23rd June 1880, stamped with an adhesive stamp of one anna purporting to be a promissory note attested by two witnesses, A promised to pay Rs. 56 to B or order, on demand.

Held, that the document was not a bond but a promissory note.

Reference under the Stamp Act 1879. (I. L. R., 8 Mad F. B. 87.)

A bill of exchange for Rs. 500 payable otherwise than on demand, must under art. II of Sch. I of the Act, be stamped with an impressed stamp of the value of six annas.

Radhakant Shaha v. Obhoy Churn Mitter. (I. L. R., 8 Cal., 721)

For definition of Bill of exchange see s. 3(2).

'Promissory note' has been defined in s. 4 Act (XXVI of 1881)

11. BILL OF EXCHANGE OR PROMISSORY NOTE, &c.— <i>contd.</i>	(c) When payable at more than one year after date or sight.	The same duty as a Bond (No. 13) for the amount of such bill or note.
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SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>12. BILL OF LADING</p> <p><i>See Exemption, Schedule II</i> <i>(No. 7).</i></p>	<p>Four annas. .</p> <p>If a Bill of Lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.</p>
<p>When the amount or value secured does not exceed</p> <p align="right">Rs. 10</p>	<p>Two annas.</p>
<p>When such amount or value exceeds Rs. 10, but does not exceed ...</p> <p align="right">50</p>	<p>Four annas. .</p>
<p>13. BOND (not otherwise provided for by this Act) .</p> <p><i>See Administration-Bond</i> <i>(No. 2), Customs-Bond</i> <i>(No. 24), Indemnity-Bond</i> <i>(No. 28), Security-Bond</i> <i>(No. 14),</i> <i>See Exemptions, Schedule II</i> <i>(No. 8).</i></p> <p>When such amount or value exceeds Rs. 50, but does not exceed ...</p> <p align="right">100</p>	<p>Eight annas.</p>
<p>and for every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000</p>	<p>Eight annas.</p>
<p>and for every Rs. 500 or part thereof in excess of Rs. 1,000</p>	<p>Two rupees eight annas.</p>
<p align="center"><i>See s. 8 (4) and notes.</i></p>	

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>14. BOND OR MORTGAGE-DEED executed by way of security for the due execution of an office, or to account for money received by virtue thereof ...</p> <p>(a) When the amount secured does not exceed ... 1,000</p> <p>(b) In any other case ...</p> <p><i>See Exemption Schedule II (Nos. 8 and 12.)</i></p>	<p>The same duty as a Bond (No. 13).</p> <p>Five rupees.</p>

* Since the passing of this Act (1 of 1879,) some doubt always existed with respect to the stamp to which an administration-bond under the Indian succession Act 1865, or the Probate and Administration Act 1881, is liable; i.e., whether the Stamp payable would be Rs 8 according to Sch. II art 16 of the Court Fees Act VII of 1870, or Rs. 5 under the present article of the Stamp Act; and to remove this doubt, a bill (no IX of 1888,) has already been introduced into the Council of the Governor-General for repealing art. 16 of the second schedule of the Court Fees Act.

See notes s. 3 (4).

<p>15. BOTTOMRY-BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage ...</p>	<p>The same duty as a Bond (No. 13.)</p>
<p>16. CERTIFICATE OF SALE, granted to the purchaser of any Property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue-officer ...</p>	<p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount of the purchase-money.</p>

Where the equity of redemption of an estate is sold in execution of a decree, the stamp duty leviable upon the certificate of sale must be calculated upon the amount of the purchase money only

Reference under Stamp Act s. 46. (15 L. R., 7 Mad., F. B. 421.)

The Stamp duty payable on a Certificate of Sale is governed not by s. 24 but by clause 16, sch I of the Stamp Act 1879 *Semle*.—That when property is merely sold subject to a mortgage, it is not sold "subject to the payment" of the mortgage debt within the meaning of s. 24 of that Act.

SCHEDULE I—(Continued)

Reference under Stamp Act s. 49. (I. L. R., 5 Mad, F. B. 18.) . . .

In execution of a decree, certain immoveable property was attached and sold in eight lots to different persons, subject to a mortgage. The applicant was one of the purchasers and applied for a sale certificate. A question arose whether, in computing stamp duty, the whole amount of the principal mortgage debt, or only a proportionate amount of it was to be deemed a part of the consideration.

On reference to the High Court.

Held, that the whole amount of the amount of the principal mortgage debt and not merely a proportionate amount of it, was to be added to the price, and the total amount to form the consideration upon which an *ad valorem* stamp duty was to be calculated, each purchaser obtaining a separate sale certificate.

In re Vithnu Keshav Suthi. (I. L. R., 10 Bom., 59.)

Where a certificate of sale granted to the purchaser of property sold by public auction under an order of court, has expressly set out that such sale is made subject to the mortgage right of a third party, the principal sum (but not the interest) due at the time of the sale on such mortgage is to be deemed "part of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty" under section 24 of the Indian Stamp Act: so that the whole consideration in respect of which such sale is, under articles 16 and 21 of schedule I of that Act, liable to stamp duty, is the sum of the purchase money and the principal money so due on the mortgage. The certificate of sale, therefore, whenever it is possible, should set out the exact amount that is due at the time of the sale, in respect of the principal sum secured by the mortgage.

Semble.—It is otherwise if the mortgage be only recited in the proclamation of sale, and not expressly set out, as an existing incumbrance on the property sold, in the certificate of sale.

Sha Nagindas. v. Bai Pune. (I. L. 5 Bom., F. B. 470)

But see S. 24 *ante* and Notes.

For *kind of stamp*, see Stamp Rules Nos. 4 and 8 (22).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
17. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip, or stock in or of any Company or Association, or to become proprietor of shares, scrip, or stock in or of any Company or Association	One anna.
18. CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamers) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer . . .	One rupee.

SCHEDULE I—(Continued)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
19. CHEQUE, for an amount exceeding twenty rupees... ..	One anna.
20. COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors ...	Ten rupees.
<div> <div>When the amount of the consideration for such conveyance as set forth therein does not exceed.</div> <div>Rs. 50</div> </div>	Eight annas.
21. CONVEYANCE, not being a TRANSFER mentioned in No. 60. <i>See Exemptions, Schedule II (Nos. 5 and 17).</i>	One rupee.
<div>When it exceeds Rs. 50 but does not exceed ...</div> <div>Rs. 100</div> <div>For every Rs. 100 or part thereof in excess of Rs. 100 up to 1000</div> <div>and for every 500 or part thereof in excess of ... 1,000</div>	One rupee.
CO-PARTNERSHIP ... See Instrument No. 32.	Five rupees.

Where a transaction is in substance a sale of a share in a partnership, and the transfer of a share in a lease only forms part of the subject matter of the

sale, as being a part of the partnership assets, the transaction should be regarded not as the transfer of a lease, but as the sale of a share in a partnership, and the duty payable in respect thereof should be that falling under sch I, art. 21 of Act I of 1879.

Eight persons, the owners of a tea estate, purported to convey their rights in the estate to a Company; the consideration expressed in the deed conveyance being £4,320, payable in shares and debentures of the Company taken *at par*. The only share-holders or debenture-holders of the Company were the eight persons who purported to sell the estate to the Company.

In re. The Kondoli Tea Co. (I. L. R., 13 Cal., 44).

See sch. I, art. 16 (I. L. R., 5 Bom., 470.)

For definition of conveyance see s^p 3 (9) *ante*.

DESCRIPTION OF INSTRUMENT,	PROPER STAMP-DUTY.
<p>22. COPY OR EXTRACT, certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to Court-fees</p>	<p>(a) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee ... Eight annas.</p> <p>(b) In other case ... One rupee.</p>
<p><i>See Exemptions, Schedule II, (Nos. 9 and 10).</i></p>	

1. The stamp duty payable under article 22 of Schedule I to the Indian Stamp Act, 1879, on copies or extracts certified to be true copies or extracts of baptismal, marriage and burial certificates shall be denoted by means of adhesive Court Fee labels.

2. The officer issuing the certificate shall cancel the adhesive Court fee label affixed thereto by writing his name across it.

SCHEDULE I--(Continued)

3. When a certificate is granted to a person belonging to any of the classes exempted by the notification of the Government of India in the financial department No. 1603 dated 9th June, 1882, a statement signed by the officer issuing the certificate should be made thereon showing the grounds on which such certificate is issued without the payment of stamp duty.

Government of India Notification No 2036, dated 30th June 1882.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>23. COUNTERPART OR DUPLICATE of any instrument chargeable with duty, and in respect of which the proper duty has been paid ...</p> <p>(a) If the duty with which the original instrument is chargeable does not exceed one rupee.</p> <p>(b) In any other case...</p>	<p>The same duty as is payable on the original.</p> <p>One rupee.</p>
<p>24. CUSTOMS-BOND</p>	<p>The same duty as a Security-Bond (No. 14).</p>
<p>25. DECLARATION OF ANY TRUST of or concerning any property, when made by any writing not being a will</p>	<p>Fifteen rupees.</p>
<p>26. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees</p>	<p>One anna.</p>
<p>DEPOSIT OF TITLE-DEEDS See <i>Instrument, No. 29.</i></p>	
<p>DISSOLUTION OF PARTNERSHIP See <i>Instrument, No. 33.</i></p>	

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
DUPLICATE . . . See <i>Counterpart</i> , No. 23.	
27. ENTRY AS AN • ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH- COURT in exercise of powers • con- ferred on such Court by let- ters patent ...	In the case of an Advocate or Vakil ... - • Five hundred rupees. In the case of an Attorney Two hundred and fifty rupees.
See <i>Exemption</i> , Schedule II (No. 11).	
By article 11 (a) of schedule II of the Indian Stamp Act, 1879, (which exempts from duty the entry of an advocate, vakil or attorney on the roll of any High Court when he has previously been enrolled in a High Court established by royal charter), a vakil on the roll of the High Court, Madras, who applies to be entered on the roll of advocates, is exempted from the duty prescribed by article 27 of schedule I of the said Act.	
In the matter of the petition of Parthasaradi (I. L. R., 8 Mad., F.B. 14).	
For kind of stamp, see stamp Rules 14 (c) Appendix.	
EXCHANGE . . . See <i>Instrument</i> , No. 35.	
EXTRACT . . . See <i>Copy</i> , No. 22.	
FURTHER CHARGE See <i>Instrument</i> , No. 30.	
GIFT See <i>Instrument</i> , No. 36.	
28. INDEMNITY-BOND See s. (4), and Notes. See Sch. I. Art. 5 (I. L. R., 5 Bom., 478).	The same duty as a Security-Bond (No. 14).
INSPECTORSHIP-DEED See <i>Composition-deed</i> , No. 20.	

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	
29. INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT OF A LOAN made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property...	(a) When such loan is repayable more than three months, but not more than one year, from the date of such instrument. (b) When such loan is repayable not more than three months from the date of such instrument.	The same duty as a Bill of Exchange (No. 11 (b)) for the amount secured. Half the duty payable on a Bill of Exchange (No. 11 (b)) for the amount secured.
30. INSTRUMENT IMPOSING A FURTHER CHARGE ON MORTGAGED PROPERTY...	(a) When the original mortgage is one of the description referred to in No. 44 clause (a), of this schedule. (b) When such mortgage is one of the description referred to in No 44, clause (b), of this schedule.	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such instrument. The same duty as a Bond (No. 13) for the amount secured by such instrument.
31. INSTRUMENT OF APPRENTICESHIP, including every writing relating to the service or tuition of any apprentice, clerk, or servant, placed with any master to learn any profession, trade or employment, except articles of clerkship (No. 9 of this schedule)		Five rupees.
See Exemption, Schedule II (No. 12 (c))		
32. INSTRUMENT OF CO-PARTNERSHIP...		Ten rupees.
For kind of stamp, see Stamp Rules 4 and 8, (27) Appendix.		

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
33. INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	Five rupees.
34. INSTRUMENT OF DIVORCE, that is to say, any instrument by which any person effects the dissolution of his marriage ...	One rupee.
35. INSTRUMENT OF EXCHANGE of any property	The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property of greater value as set forth in such instrument.
36. INSTRUMENT OF GIFT (OTHER THAN A SETTLEMENT OR WILL) ...	The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property as set forth in such instrument.

On the 3rd of April, 1878, on which date the stamp Act XVIII of 1869 was in force, A. passed to B a document on plain paper granting B an annuity charged on the revenues of a village. On the 24th of April, 1879, the stamp Act I of 1879 being then in force, A adopted C as her son, and C three days afterwards made the following endorsement upon the document.—“I consent to act according to this *sanad*.”

Held that the instrument should be stamped as an instrument of gift under article 36, Sch. I of Act I of 1879.

In re Bhavanibai (I. L. R., 7 Bom., 194).*

For stamp duty on a settlement, see art 57 *post*: it is the same duty as a Bond (No. 13)

For *kind of stamp*, see Stamp Rules 4, 8 (30), and 11 (a), Appendix.

37. INSTRUMENT OF PARTITION ...	The same duty as a Bond (No. 13) for the amount of the value of the property divided as set forth in such instrument.
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SCHEDULE I—(Continued.)

Held that the words "the final order" used in the definition of an "instrument of partition" in Act 1 of 1879 mean, not the order authorising a partition to proceed, but the order passed after the partition has been made declaring the various allotments of land. Also that the stamp duty chargeable under that Act on an instrument of partition is chargeable in respect of the entire property sought to be divided, and not merely in respect of that portion of it allotted to the applicant for partition. Also that for the purposes of that Act the value of the property is to be computed with reference to its market value, and not with reference to the Court Fees Act, 1870. *Reference* (I. L. R. 2 All., F. B. 664).

An award directing partition of property if signed by parties interested by way of assent to the award, becomes thereby an instrument of partition and should be stamped as such. *Anansi v. Doyal*. (I. L. R., 9 Bom., 50.)

See also s. 3, Cl., (11) and s. 29, (c) *ante*.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
38. INSTRUMENT (OTHER THAN A WILL) CONFERRING OR PURPORTING TO CONFER AN AUTHORITY TO ADOPT ... INSURANCE ... See <i>Policy No. 49</i> .	Ten rupees.
(a) Where by such lease the rent is fixed and no premium is paid or delivered and such lease purports to be for a term— of less than one year ...	The same duty as a Bond (No. 13) for the whole amount payable or deliverable under such lease.
39 LEASE <i>See Agreement to lease (No 4).</i> <i>See Exemptions, Schedule II (No. 13).</i> of not less than one year, but not more than three years ... exceeding three years ...	The same duty as a Bond (No. 13) for the average annual rent reserved. The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent reserved.

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>39. LEASE,—<i>Contd.</i> <i>See Agreement to lease (No. 4).</i> <i>See Exemptions, Schedule II (No. 13).</i></p>	<p>(b) Where by such lease the rent is fixed and no premium is paid or delivered and such lease does not purport to be for any definite term—</p> <p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.</p> <p>(c) Where the lease is granted for a fine or premium, and where no rent is reserved.</p> <p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease.</p> <p>(d) Where the lease is granted for a fine or premium in addition to rent reserved.</p> <p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered:</p> <p>Provided that, when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for</p>

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>39. LEASE,—<i>Contd.</i> <i>See Agreement to lease</i> <i>(No. 4).</i> <i>See Exemptions, Schedule II (No. 13).</i></p>	<p>(d) Where the lease is granted for a fine or premium in addition to rent reserved.</p> <p>a lease, and a lease in pursuance of such agreements is subsequently executed, the duty on such lease shall not exceed eight annas.</p>

Clause (b).—A mittadar executed a perpetual lease of certain villages for Rs 1954 per annum. Of this, Rs. 1,554.10-7, representing the Government *peshkash*, the lessor directed the lessee to pay to Government and the balance Rs. 400 to himself. The lease was written on a 20 rupees stamp paper.

Held that the sum of Rs. 1954 represented the rent and that the stamp duty was to be calculated thereupon.

Reference under the Stamp Act s. 46. (I. L. R., 7 Mad, F. B. 155.)

Clause (c).—By a document purporting to be a lease, certain land was leased for four years at a rent of Rs. 15 per month. Out of the total rent it was stipulated that Rs. 50 should be paid in advance and the balance Rs. 10 at the end of the term.

Held that the payment of Rs. 50 in advance was not payment of a premium or fine within the meaning of article 39 (c) of the *Indian Stamp Act, 1879*

By a document purporting to be a rent agreement, the lessee took a shop for five years, agreeing to pay Rs. 80 per annum as rent, depositing one years rent with the lessor, which was to be credited to the rent of the last year of the term :

Held that the deposit of one years rent with the lessor was not a fine or premium within the meaning of article 39 (c) of Act I of 1879.

Clause (d).—By a document purporting to be an instrument of mortgage the owner of certain land, being indebted in a certain sum, conveyed the land to his creditor for nine years in liquidation of the principal and interest of the debt. The creditor was to take the produce of the land, enjoy the profits or suffer the loss, and pay Rs. 35 per annum as rent.

Held that the document was a lease with a premium liable to duty under article 39 (d) of schedule I of Act I of 1879

Reference under Stamp Act, s. 46, (I. L. R., 7 Mad., F. B. 203.)

A *Kabuliyat* or lease relating to immoveable property let to a tenant for any purpose other than that of cultivation is not such a lease as is contemplated by article 13, clause (b), of Stamp Act I of 1879, so as to be exempt from stamp duty but is chargeable with such duty under Sch. I, Art. 39, of that Act.

Narayan Ranchandra v. Dhondu Raghu. (I. L. R., 10 Bom., 173).

For kind of Stamp, See Stamp Rules No. 4 Appendix.

40. LETTER OF ALLOTMENT OF SHARES

in any Company, or proposed Company,
 or in respect of any loan to be raised by
 any Company or proposed Company ...

One anna.

SCHEDULE I—(Continued)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
41. LETTER OF CREDIT, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn ...	One anna.
42. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion	Ten rupees
43. MEMORANDUM OF ASSOCIATION OF A COMPANY ...	Fifteen rupees.
<div style="display: flex; align-items: center;"> <div style="flex: 1;"> 44. MORTGAGE DEED not provided for by No. 14, No. 15, No. 29 or No. 55 of this schedule. </div> <div style="flex: 1; border-left: 1px solid black; padding-left: 10px;"> (a) When at the time of execution possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given. </div> </div>	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such deed.
<div style="display: flex; align-items: center;"> <div style="flex: 1;"> <i>See Exemptions, Schedule II, No. 12, and No. 14 (b).</i> </div> <div style="flex: 1; border-left: 1px solid black; padding-left: 10px;"> (b) When at the time of execution possession is not given or agreed to be given as aforesaid. </div> </div>	The same duty as a Bond (No. 13) for the amount secured by such deed.

By an agreement made the first day of September 1884, A, in consideration of Rs. 1000 to be advanced to him by B, assigned to B the whole crop of coffee then growing upon a certain estate, upon trust, *inter alia*, to secure the repayment of the sum advanced

It was stipulated that A should cultivate the crop till maturity and deliver it to B.

Held that this document was a mortgage liable to duty, under art 44 (b) of Section I of the Indian Stamp Act 1879.

Reference under Stamp Act. (I. L. R., 8 Mad., F. B. 104)

See sec. 3 (13) and notes.

For kind of Stamp, See Stamp rules No. 4 and 8 (34) Appendix.

SCHEDULE I—(Continued.)

Clause (a) of Art 44 of Sch. I of the Stamp Act, 1879, applies only to those deeds in which possession of the mortgaged property is given, or agreed to be given at the time of the execution of the deed, or in other words where immediate possession of the property is given or agreed to be given by the terms of the deed to the mortgagees.

Anonymous Case. (I. L. R., 10 Cal., 274.)

A mortgage deed dated the 4th August, 1883, stipulated that possession was to be given to the mortgagee after the 31st May, 1888, if the mortgage loan was not entirely repaid by that date on the question being referred to the High Court whether clause (a) or clause (b) of art. 44 Sch. I of Act I of 1877 applied to the case.

Held that clause (b) applied.

The intention of clause (a) is to cover cases of mortgage with possession, and the words "agreed to be given" are to be read as if the words "at the time of execution" immediately followed and qualified the word "given."

Himganghat Mill Co. v. Rekchand Bhikanchand. (I. L. R., 8 Bom., 310.)

See also Damodar Gangadhar v. Vamanrav Lakshman. (I. L. R. 9 Bom., 435)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
45. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public. ...	One rupee.
46. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal, intimating the purchase or sale, on account of such principal of any goods, stock or marketable security exceeding in value twenty rupees ...	One anna.
See Stamp Rules No. 13 Appendix.	
47. NOTE OF PROTEST BY THE MASTER OF A SHIP ...	Eight Annas.
PARTITION ... See <i>Instrument No. 37.</i>	
PARTNERSHIP ... See <i>Instrument Nos. 32 and 33.</i>	
48. PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION, or for the execution of the term of the exclusive privilege of making, of using or selling such invention in India ...	One hundred rupees.

For kind of stamp, see Stamp Rules No. 8 (14), Appendix.

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	
	If drawn singly.	If drawn in duplicate, for each part.
	Rs. A. P.	Rs. A. P.
(a) In the case of sea-insurance— When the Rs. amount insured does not exceed ... 1,000	0 4 0	0 2 0
And for every further sum of Rs. 1,000 or part thereof in excess of ... 1,000	0 4 0	0 2 0
(b) In the case of fire-insurance— i. In respect of an original policy for a month or any shorter term— Rs. When the amount insured does not exceed ... 1,000		Rs. As. P. 0 2 0
And for every further sum of Rs. 1,000 or part thereof in excess of ... 1,000		0 2 0
ii. In respect of an original policy for more than one month but not more than three months—		

49. POLICY OF INSURANCE.

See *Exemption, Schedule II* [No. 14 (a).]

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
49. POLICY OF INSURANCE <i>Continued.</i>	When the Rs. amount in- sured does not exceed ... 1,000
	Rs As. P. 0 3 0
	And for every further sum of Rs. 1,000 or part there- of in excess of 1,000
	0 3 0
	iii. In respect of an original policy for more than three months but not more than six months—
	When the Rs. amount insur- ed does not exceed .. 1,000
	0 4 0
	And for every further sum of Rs. 1,000 or part thereof in excess of ... 1,000
	0 4 0
	iv. In respect of an original policy for a longer term than six months—
	When the Rs. amount insur- ed does not exceed ... 1,000
	0 6 0
	And for every further sum of Rs. 1,000 or part thereof in excess of... 1,000
	0 6 0

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>49. * POLICY OF INSURANCE. —Continued.</p> <p>v. In respect of renewing, for the purpose of keeping in force, a policy which has been granted for six months or any shorter term and in respect of which, and of the previous renewal whereof (if any), there has not already been paid the duty which would have been chargeable if the policy had originally been granted for a longer term than six months ...</p>	<p>The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends; or</p> <p>the excess of the duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy, and of the previous renewal thereof (if any);</p> <p>whichever is the smaller sum.</p>

* See Act No I of 1885, sec. 2. Clause (b) has been entirely added by the new enactment. Clause (c) of the present Act was Clause (b) of Act I of 1879.

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	
<p>(c) In the case of any other insurance—</p> <p style="text-align: right;">Rs.</p> <p>When the amount insured does not exceed ... 1,000</p> <p>And for every further sum of Rs. 1,000 or part thereof in excess of ... 1,000</p>	<p>0 5 0</p> <p>0 6 0</p>	<p>0 3 0</p> <p>0 3 0</p>
For kind of stamp see stamp Rules 8 (14).		
<p>50. POWER-OF-AT-TORNEY, not being a proxy chargeable under No. 51.</p>	<p>(a) When executed for the sole purpose of procuring the presentation of one or more documents for registration in relation to a single transaction ..</p> <p>(b) When authorizing one person or more to act in a single transaction other than that mentioned in a (a)</p> <p>(c) When authorizing not more than five persons to act jointly and severally in more than one transaction or generally ...</p>	
	<p>Eight annas.</p> <p>One rupee.</p> <p>Five rupees.</p>	

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>50. POWER-OF-ATTORNEY, not being a proxy chargeable under No. 51—<i>Contd.</i></p> <p>(d) When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.</p> <p>(e) In any other case ...</p> <p><i>Explanation.</i>—For the purposes of this number more persons than one when belonging to the same firm shall be deemed to be one person.</p>	<p>Ten rupees.</p> <p>One rupee for each person authorized.</p>

Clause (b) A document authorizing a vakil to apply for copies of records from the Collector's office is properly stamped with a court fee stamp under Act 10 (a) of sch. II of the Court Fees Act, 1870, and does not require to be stamped as a power of attorney under art 50 (b) of sch. I of the Indian Stamp Act, 1879.

Reference. (I. L. R., 9 Mad., 146)

A document was given to P by thirty-six persons jointly interested in a certain sum of money authorizing him to appear before a certain officer and receive payment thereof.

Held that the document was a power of attorney and that consequently the proper stamp duty was one rupee, leviable under the Indian Stamp Act, 1879, Sch. I. Art 50 (b).

Reference under Stamp Act s. 46. (I. L. R., 9 Mad., F. B. 358).

See Stamp Rules 4, 8 (35) and 11 (a.)

PROMISSORY NOTE. See *Bill of Exchange* No. 11.

PROTEST, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of Exchange or promissory note.

See *Notarial Act*, No. 45.

PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>calculation of averages, and every declaration in writing made by him against charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.</p> <p style="text-align: right;"><i>See Notarial Act, No. 45.</i></p>	
<p>51. PROXY empowering any person to vote at any one meeting of—</p> <p>(a) Members of a Company whose stock or funds is or are divided into shares and transferable :</p> <p>(b) Municipal Commissioners :</p> <p>(c) Proprietors, Members or Contributors to the funds of any Institution.</p>	<p>One anna.</p>
<p>52. RECEIPT FOR ANY MONEY OR OTHER PROPERTY, THE AMOUNT OR VALUE OF WHICH EXCEEDS TWENTY RUPEES.</p> <p><i>See Exemptions, Schedule II (No. 15)</i></p>	<p>One anna.</p>
<p><i>See s. 3 cl. 17, Debi Prosad v. Rupu. (I L. R., 6 All., 253.)</i></p> <p>An entry made by a creditor in the Khatta-book of the debtor, and signed by him for the payment of a sum of money in discharge of a debt is a "receipt" within the meaning of s. 3, cl. 17, of the Stamp Act, and as such must be stamped under Art 52, Sch I of that Act.</p> <p><i>Queen Empress v. Juggernath. (I. L. R., 11 Cal, 267.)</i></p>	
<p>53. RE-CONVEYANCE OF MORTGAGED PROPERTY ...</p>	<p>The same duty as a Conveyance (No. 21) for the amount of such consideration as set forth in the reconveyance.</p>
<p>54. RELEASE, that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property.</p>	<p>Ten rupees.</p> <p>The same duty as a Bond (No. 13) for such amount or value as set forth in the release.</p> <p>Five rupees.</p>

SCHEDULE I—(Continued.)

J and S passed to their brother E an instrument which set forth (1) that J and S. relinquished their right to certain property in favor of E; (2) that E was to discharge certain debts; and (3) that E was to pay to J and S an annuity.

Held that the provisions in favor of J and S were a mere recital of the consideration moving from E; that no interest was created in favor of J and S; and that, therefore, the instrument should be stamped as a release only.

Eknath v. Jagannath (I. L. R., 9 Bom., 417.)

For kind of Stamp see Stamp Rules 4 and 8 (33) Appendix.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
55. RESPONDENTIA-BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Bond (No. 13.)
56. REVOCATION OF ANY TRUST of, or concerning any property by any instrument other than a will ...	Ten rupees.
57. SETTLEMENT ...	The same duty as a Bond (No. 13) for a sum equal to the amount or value of the property settled as set forth in such settlement.

See s. 3 cl. 19, and notes.

Under article 57 of Sch. I. of the Indian Stamp Act, 1879, stamp duty on a settlement is to be calculated on the value of the property settled as set forth in such settlement.

Held, that these terms do not mean the value of the interest or interests created by the settlement, but refer to the value of the property settled, which, it was intended by Legislature, should be set forth in the settlement.

Reference under Stamp Act. (I. L. R., 8 Mad., F. B 453).

For kind of Stamp see Stamp Rules No. 4, Appendix.

58. SHIPPING-ORDER for or relating to the conveyance of goods on board of any vessel	One anna.
SPECIFICATION ... See <i>petition No. 48.</i>	
59. SURRENDER OF LEASE ...	(a) When the duty with which the lease is chargeable does not exceed five rupees.
See <i>Exemption, Schedule II</i> [No. 16.]	The duty with which such lease is chargeable.
	(b) In any other case...
	Five rupees.

SCHEDULE I—(Continued.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>60. TRANSFER ...</p> <p><i>See Exemption Schedule II (No. 17).</i></p> <p>(a) Of shares in a Company or Association.</p> <p>(b) Of any interest secured by a Bond, Lease, Mortgage-deed or policy of Insurance—</p> <p>1. If the duty on such Bond, Lease, Mortgage-deed or Policy does not exceed five rupees.</p> <p>2. In any other case.</p> <p>(c) Of any property under the Administrator General's Act, 1874, section 31</p> <p>(d) Of any trust-property from one trustee to another trustee without consideration ...</p>	<p>One-quarter of the duty payable on a Conveyance (No. 21.)</p> <p>The duty with which such Bond, Lease Mortgage-deed or Policy of Insurance is chargeable.</p> <p>Five rupees.</p> <p>Ten rupees.</p> <p>Five rupees.</p>

In consideration of a sum of £ 87,500 two coffee estates, opened out on land held under a lease for fifty years together with the mining rights therein, also held under lease for a term of forty-eight years, were transferred by deed for the residue of these terms.

Held that the Stamp duty payable on the transfer deed was to be regulated by the provisions of clause 60 of schedule I of the Indian Stamp Act, 1879.

Reference under Stamp Act 1879. (L. L. R., 5 Mad., F. B. 159)

TRUST ... See *Declaration, No 25*
Revocation, No. 56.

VALUATION ... See *Appraisement, No. 7.*

SCHEDULE I—(Concluded.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>61. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be</p>	<p>Four annas.</p>

SCHEDULE II.

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

1. Affidavit or declaration in writing when made—

- (a) as a condition of enlistment under the Indian Articles of War;
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

Clause (b). S. being desirous of obtaining copies of certain records in a suit in the Court of the Subordinate Judge of Sirsi appeared before the Nagir and Clerk of that Court, and made an affidavit to the effect that she was the heir and legal representative of one of the defendants in that suit and needed the copies for the purpose of producing them in a suit filed against her in the Court of Karwar. The affidavit together with a duly stamped application was presented by her pleader to the District Judge, who, being of opinion that the affidavit should be on a stamped paper, referred the case to the High Court.

Held that the affidavit was exempt from stamp duty under Sch. II, 1 (b) of the Stamp Act I of 1879.

In re the Application of Sheshamha. (I. L. R., 12, Bom., 276.)

2. Agreement or memorandum of agreement—

- (a) for or relating to the sale of goods or merchandize exclusively not being a note or memorandum chargeable under No. 46 of schedule 1;
- (b) for service in British Burma under the Chief Commissioner of that Province entered into between Natives of India emigrating to British Burma and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner;
- (c) made by raiyats for the cultivation of the poppy for Government;
- (d) made in the form of tenders to the Government of India for or relating to any loan;
- (e) made regarding the occupancy of land denoted by a survey-number, and the payment of revenue therefor, under Bombay Act I of 1865;
- (f) made under the European Vagrancy Act, 1874, section 17.

Clause (a)—By an agreement in writing the vender agreed to sell and the purchaser to buy certain salt for a price to be paid at a future date. The salt was to be at purchaser's risk from the date of the execution of the agreement and, if not removed within a certain time, to revert to and become the property of the vendor.

Held that this document was exempt from duty under Sch. II. cl. 2 (a) of the Indian Stamp Act, 1879.

Reference under Stamp Act. (I. L. R., 10 Mad., F. B. 27.)

3. Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

SCHEDULE II—(Continued.)

4. Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

5. Assignment of copyright by entry made under Act No. XX of 1847, section 5.

6. Award under Bombay Act VI of 1873, section 81, or Bombay Act III of 1874, section 18.

7. Bill of lading, when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1875, and are to be delivered at another place within the limits of the same port.

8. Bond when executed by—

(a) the sureties of middlemen (lambardars or khattadars) taking advances for the cultivation of the poppy for Government;

(b) headmen nominated under rules framed in accordance with Bengal Act III of 1876, section 99, for the due performance of their duties under that Act;

(c) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

9. Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

10. Copy of Registration of emigrants furnished under section 27 of section 29 of the Indian Emigration Act, 1871.

11. Entry—

(a) of an advocate, vakil or attorney on the roll of any High Court, when he has previously been enrolled in a High Court established by Royal Charter;

(b) on the roll of any High Court, as an attorney, of an articulated clerk bound as such before this Act comes into force.

See sch. I art. 27. (I. L. R., 8 Mad., F. B. 14.)

12. Instruments—

(a) executed by persons taking advances under the Land Improvement Act, 1871, or by their sureties, as security for the repayment of such advances;

(b) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money received by virtue thereof;

(c) of apprenticeship executed by a Magistrate under Act XIX of 1850 or by which a person is apprenticed by or at the charge of any public charity.

Clause (b) :—The question was whether a bond executed by the sureties of an officer of Government to secure the due execution of his office and the due accounting by him of "public moneys deposits notes stamp paper postage labels, or

Indian Stamp Act .

SCHEDULE II—(Continued.)

other property" of Government committed to his charge was or was not exempted from stamp-duty by the provisions of Art 12 (b) of Sch. II. of Act I. of 1879, regard being had to the words "or other property."

Per Stuart C. J., "that such bond was one to secure the "due execution of an office" and the "due accounting for money received by virtue thereof," and nothing more, as the words "or other property" must be taken to mean property of the same kind as previously mentioned, and therefore "money" or the like of money, and such bond was therefore exempted from stamp duty by the provisions of Art 12. (b) of Sch. II. of Act I. of 1879.

* * * *

Reference by the Board of Revenue N. W. P. (I. L. R., 8 All. F. B. 788.)

13, Leases and Counterparts—

(a) Leases of fisheries granted under the Burma Fisheries Act, 1875;

(b) Lease, executed in the case of a cultivator without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the annual rent reserved does not exceed one hundred rupees;

(c) Counterpart of any lease granted to a cultivator.

Clause (b).—By the term "cultivator" in No. 13, Sch. II of the Stamp Act, 1879, only those persons are connoted who actually cultivate the soil themselves or who cultivate it by members of their household, or by their servants, or by hired labour, and with their own or hired stock. The class of husbandmen or actual agriculturists is meant; not farmers, middlemen, or lessees, even though cultivation may be carried on to some extent by such persons in the area covered by their lease.

Held, therefore, where the land, the subject of a Kabulyat (counterpart of a lease) was for a large part not cultivable or susceptible of being treated as a "cultivator's" holding in any legitimate sense of that word, that such Kabulyat was not exempted from stamp-duty under No. 13 (c), Sch. II of the Stamp Act 1879.

Stamp Reference (I. L. R., 5 All., 360).

Clause (b), article 13 of Sch. II of Act I of 1879, exempts all leases executed in the case of a cultivator without the payment or delivery of any fine or premium, whatever the reserved or annual rent may be, provided it be for a definite term not exceeding one year, and also whatever the term may be, provided the annual rent reserved does not exceed Rs. 100. *In re Bhavan Budhar* (I. L. R., 6 Bom., 691).

See Sch. I. Art 39, (I. L. R., 10 Bom., 173).

See also s. 3, cl. 17, and notes.

14. Letter—

(a) of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

(b) of hypothecation accompanying a bill of exchange.

15. Receipt—

(a) endorsed on or contained in any instrument duly stamped or exempted under this schedule, No. 18, acknowledging

SCHEDULE II.—(Concluded.)

the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured ;

(b) for any payment of money without consideration ;

See s. 3 cl. 17, (I. L. R., 2 Mad., 140.)

(c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of inam lands ;

(d) for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army, when serving in such capacity ;

(e) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity ;

(f) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said Armies, and serving in such capacity ;

(g) given by a headman or lambardar for land-revenue or taxes collected by him ;

(h) given for money or securities for money deposited in the hands of any banker, to be accounted for ;

Provided the same be not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for ;

Provided also, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association, or proposed or intended Company or Association.

16. Surrender of lease when such lease is exempted from duty.

17. Transfers by endorsement—

(a) of a bill of exchange, cheque or promissory note ;

(b) of a bill of lading ;

(c) of a policy of insurance ;

(d) of mortgages of rates and taxes authorized by any Act for the time being in force in British India ;

(e) of securities of the Government of India ;

(f) of a warrant for goods (No. 61 of schedule I)

General Exemption.

18. Any instrument executed by, or on behalf of, or in favour of, Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument.

Indian Stamp Act.

SCHEDULE III.

ACTS REPEALED.

Number and year.	Subject or short title.	Extent of repeal.
XX of 1847 ...	Copyright ...	In section five, the words "without being subject to any stamp or duty."
X of 1866 ...	The Indian Companies Act.	In section eleven, the words "shall bear the same stamp as if it were a deed, and."
		In section sixteen, the words "they shall bear the same stamp as if they were con- tained in a deed."
XVIII of 1869...	The General Stamp Act	The whole.
VII of 1871, ...	The Indian Emigration Act.	In section twenty-seven and twenty-nine, the words "which shall not require a stamp."
XIX of 1873 ...	The North-Western Provinces Land-Reve- nue Act, 1873.	In section one hundred and eighty-three, the words "stamped or."
II of 1874 ...	The Administrator General's Act.	In section thirty-one, the words "bearing a stamp of ten rupees and."
IX of 1874 ...	The European Vagran- cy Act.	In section seventeen, the words "may be on un- stamped paper and."
XV of 1876 ...	Bombay Municipal De- bentures.	In section two, the words "and no such indorsement shall be chargeable with any stamp-duty."

A note showing the stamp-duty chargeable under No. 11, of Schedule I of the Indian Stamp Act, 1879, on any Bill of Exchange or Promissory Note payable not more than one year after date or sight, the amount of which does not exceed Rs. 2,00,000.

When the amount exceeds.	But does not exceed.	PROPER STAMP-DUTY.					
		If drawn singly.		If drawn in set of two, for each part of the set.		If drawn in set of three, for each part of the set.	
		Rs.	As.	Rs.	As.	Rs.	As.
...	200	0	2	0	1	0	1
200	400	0	4	0	2	0	2
400	600	0	6	0	3	0	2
600	1,000	0	10	0	5	0	4
1,000	1,200	0	12	0	6	0	4
1,200	1,600	1	0	0	8	0	6
1,600	2,500	1	8	0	12	0	8
2,500	5,000	3	0	1	8	1	0
5,000	7,500	4	8	2	4	1	8
7,500	10,000	6	0	3	0	2	0
10,000	15,000	9	0	4	8	3	0
15,000	20,000	12	0	6	0	4	0
20,000	25,000	15	0	7	8	5	0
25,000	30,000	18	0	9	0	6	0
30,000	40,000	24	0	12	0	8	0
40,000	50,000	30	0	15	0	10	0
50,000	60,000	36	0	18	0	12	0
60,000	70,000	42	0	21	0	14	0
70,000	80,000	48	0	24	0	16	0
80,000	90,000	54	0	27	0	18	0
90,000	1,00,000	60	0	30	0	20	0
1,00,000	1,10,000	66	0	33	0	22	0
1,10,000	1,20,000	72	0	36	0	24	0
1,20,000	1,30,000	78	0	39	0	26	0
1,30,000	1,40,000	84	0	42	0	28	0
1,40,000	1,50,000	90	0	45	0	30	0
1,50,000	1,60,000	96	0	48	0	32	0
1,60,000	1,70,000	102	0	51	0	34	0
1,70,000	1,80,000	108	0	54	0	36	0
1,80,000	1,90,000	114	0	57	0	38	0
1,90,000	2,00,000	120	0	60	0	40	0

*Table showing the Stamp-duty chargeable under No. 13, of
Schedule I of the Indian Stamp Act, 1879, on Bond
for any sum not exceeding Rs. 1,00,000.*

When such sum exceeds.	But does not exceed.	Proper Stamp- Duty.		When such sum exceeds.	But does not exceed.	Proper Stamp- duty.	
Rs.	Rs.	Rs.	As.	Rs.	Rs.	Rs.	As.
...	10	0	2	13,500	14,000	70	0
10	50	0	4	14,000	14,500	72	8
50	100	0	8	14,500	15,000	75	0
100	200	1	0	15,000	15,500	77	8
200	300	1	8	15,500	16,000	80	0
300	400	2	0	16,000	16,500	82	8
400	500	2	8	16,500	17,000	85	0
500	600	3	0	17,000	17,500	87	8
600	700	3	8	17,500	18,000	90	0
700	800	4	0	18,000	18,500	92	8
800	900	4	8	18,500	19,000	95	0
900	1,000	5	0	19,000	19,500	97	8
1,000	1,500	7	8	19,500	20,000	100	0
1,500	2,000	10	0	20,000	20,500	102	8
2,000	2,500	12	8	20,500	21,000	105	0
2,500	3,000	15	0	21,000	21,500	107	8
3,000	3,500	17	8	21,500	22,000	110	0
3,500	4,000	20	0	22,000	22,500	112	8
4,000	4,500	22	8	22,500	23,000	115	0
4,500	5,000	25	0	23,000	23,500	117	8
5,000	5,500	27	8	23,500	24,000	120	0
5,500	6,000	30	0	24,000	24,500	122	8
6,000	6,500	32	8	24,500	25,000	125	0
6,500	7,000	35	0	25,000	25,500	127	8
7,000	7,500	37	8	25,500	26,000	130	0
7,500	8,000	40	0	26,000	26,500	132	8
8,000	8,500	42	8	26,500	27,000	135	0
8,500	9,000	45	0	27,000	27,500	137	8
9,000	9,500	47	8	27,500	28,000	140	0
9,500	10,000	50	0	28,000	28,500	143	8
10,000	10,500	52	8	28,500	29,000	145	0
10,500	11,000	55	0	29,000	29,500	147	8
11,000	11,500	57	8	29,500	30,000	150	0
11,500	12,000	60	0	30,000	30,500	152	8
12,000	12,500	62	8	30,500	31,000	155	0
12,500	13,000	65	0	31,000	31,500	157	8
13,000	13,500	67	8	31,500	32,000	160	0

*Table showing the Stamp-duty chargeable under No. 13, of
Schedule I of the Indian Stamp Act, 1879, on Bond for
any sum not exceeding Rs. 1,00,00.—Continued.*

When such sum exceeds.	But does not exceed.	Proper Stamp- duty.	When such sum exceeds.	But does not exceed.	Proper Stamp- duty.
Rs.	Rs.	Rs. As	Rs.	Rs.	Rs. As.
32,000	32,500	162 8	50,500	51,000	255 0
32,500	33,000	165 0	51,000	51,500	257 8
33,000	33,500	167 8	51,500	52,000	260 0
33,500	34,000	170 0	52,000	52,500	292 8
34,000	34,500	172 8	52,500	53,000	265 0
34,500	35,000	175 0	53,000	53,500	267 8
35,000	35,500	177 8	53,500	54,000	270 0
35,500	36,000	180 0	54,000	54,500	272 8
36,000	36,500	182 8	54,500	55,000	225 0
36,500	37,000	185 0	55,000	55,500	277 8
37,000	37,500	187 8	55,500	56,000	280 0
37,500	38,000	190 0	56,000	56,500	282 8
38,000	38,500	192 8	56,500	57,000	285 0
38,500	39,000	195 0	57,000	57,500	287 8
39,000	39,500	197 8	57,500	58,000	290 0
39,500	40,000	200 0	58,000	58,500	292 8
40,000	40,500	202 8	58,500	59,000	295 0
40,500	41,000	205 0	59,000	59,500	297 8
41,000	41,500	207 8	59,500	60,000	300 0
41,500	42,000	210 0	60,000	60,500	302 8
42,000	42,500	212 8	60,500	61,000	305 0
42,500	43,000	215 0	61,000	61,500	307 8
43,000	43,500	217 8	61,500	62,000	310 0
43,500	44,000	220 0	62,000	62,500	312 8
44,000	44,500	222 8	62,500	63,000	315 0
44,500	45,000	225 0	63,000	63,500	317 8
45,000	45,500	227 8	63,500	64,000	320 0
45,500	46,000	230 0	64,000	64,500	322 8
46,000	46,500	232 8	64,500	65,000	325 0
46,500	47,000	235 0	65,000	65,500	327 8
47,000	47,500	237 8	65,500	66,000	330 0
47,500	48,000	240 0	66,000	66,500	332 8
48,000	48,500	242 8	66,500	67,000	335 0
48,500	49,000	245 0	67,000	67,500	337 8
49,000	49,500	247 8	67,500	68,000	340 0
49,500	50,000	250 0	68,000	68,500	342 8
50,000	50,500	252 8	68,500	69,000	345 0

*Table showing the Stamp-duty chargeable under No. 13, of
Schedule I of the Indian Stamp Act, 1879, on Bond for
any sum not exceeding Rs. 1,00,000.—Concluded.*

When such sum exceeds.	But does not exceed.	Proper Stamp- duty.	When such sum exceeds.	But does not exceed.	Proper Stamp- duty.
Rs.	Rs.	Rs. As	Rs.	Rs.	Rs. As.
69,000	69,500	347 8	84,500	85,000	425 0
69,500	70,000	350 0	85,000	85,500	427 8
70,000	70,500	352 8	85,500	86,000	430 0
70,500	71,000	355 0	86,000	86,500	432 8
71,000	71,500	357 8	86,500	87,000	435 0
71,500	72,000	360 0	87,000	87,500	437 8
72,000	72,500	362 8	87,500	88,000	440 0
72,500	73,000	365 0	88,000	88,500	442 8
73,000	73,500	367 8	88,500	89,000	445 0
73,500	74,000	370 0	89,000	89,500	447 8
74,000	74,500	372 8	89,500	90,000	450 0
74,500	75,000	375 0	90,000	90,500	452 8
75,000	75,500	377 8	90,500	91,000	455 0
75,500	76,000	380 0	91,000	91,500	457 8
76,000	76,500	382 8	91,500	92,000	460 0
76,500	77,000	385 0	92,000	92,500	462 8
77,000	77,500	387 8	92,500	93,000	465 0
77,500	78,000	390 0	93,000	93,500	467 8
78,000	78,500	392 8	93,500	94,000	470 0
78,500	79,000	395 0	94,000	94,500	472 8
79,000	79,500	397 8	94,500	95,000	475 0
79,500	80,000	400 0	95,000	95,500	477 8
80,000	80,500	402 8	95,500	96,000	480 0
80,500	81,000	405 0	96,000	96,500	482 8
81,000	81,500	407 8	96,500	97,000	485 0
81,500	82,000	410 0	97,000	97,500	487 8
82,000	82,500	412 8	97,500	98,000	490 0
82,500	83,000	415 0	98,000	98,500	492 8
83,000	83,500	417 8	98,500	99,000	495 0
83,500	84,000	420 0	99,000	99,500	497 8
84,000	84,500	422 8	99,500	1,00,000	500 0

*Table showing the Stamp-duty chargeable under No. 21, of
Schedule I of the Indian Stamp Act, 1879, on any
Conveyance, the consideration-money set forth in
which does not exceed Rs. 1,00,000..*

When the amount of such consideration money exceeds		But does not exceed	Proper Stamp-duty.	When the amount of such consideration money exceeds		But does not exceed	Proper Stamp-duty.
Rs.	Rs.	Rs. As.		Rs.	Rs.	Rs. As.	
...	50	0 8		13,000	13,500	135 0	
50	100	1 0		13,500	14,000	140 0	
100	200	2 0		14,000	14,500	145 0	
200	300	3 0		14,500	15,000	150 0	
300	400	4 0		15,000	15,500	155 0	
400	500	5 0		15,500	16,000	160 0	
500	600	6 0		16,000	16,500	165 0	
600	700	7 0		16,500	17,000	170 0	
700	800	8 0		17,000	17,500	175 0	
800	900	9 0		17,500	18,000	180 0	
900	1,000	10 0		18,000	18,500	185 0	
1,000	1,500	15 0		18,500	19,000	190 0	
1,500	2,000	20 0		19,000	19,500	195 0	
2,000	2,500	25 0		19,500	20,000	200 0	
2,500	3,000	30 0		20,000	20,500	205 0	
3,000	3,500	35 0		20,500	21,000	210 0	
3,500	4,000	40 0		21,000	21,500	215 0	
4,000	4,500	45 0		21,500	22,000	220 0	
4,500	5,000	50 0		22,000	22,500	225 0	
5,000	5,500	55 0		22,500	23,000	230 0	
5,500	6,000	60 0		23,000	23,500	235 0	
6,000	6,500	65 0		23,500	24,000	240 0	
6,500	7,000	70 0		24,000	24,500	245 0	
7,000	7,500	75 0		24,500	25,000	250 0	
7,500	8,000	80 0		25,000	25,500	255 0	
8,000	8,500	85 0		25,500	26,000	260 0	
8,500	9,000	90 0		26,000	26,500	265 0	
9,000	9,500	95 0		26,500	27,000	270 0	
9,500	10,000	100 0		27,000	27,500	275 0	
10,000	10,500	105 0		27,500	28,000	280 0	
10,500	11,000	110 0		28,000	28,500	285 0	
11,000	11,500	115 0		28,500	29,000	290 0	
11,500	12,000	120 0		29,000	29,500	295 0	
12,000	12,500	125 0		29,500	30,000	300 0	
12,500	13,000	130 0		30,000	30,500	305 0	

*Table showing the Stamp-duty chargeable under No. 21, of
Schedule I of the Indian Stamp Act, 1879, on any
Conveyance, the consideration-money set forth in
which does not exceed Rs. 1,00,000—Continued.*

When the amount of such consi- deration money ex- ceeds	But does not exceed	Proper Stamp- duty.		When the amount of such consi- deration money ex- ceeds	But does not exceed	Proper Stamp- duty.	
		Rs.	As.			Rs.	As.
30,500	31,000	310	0	48,000	48,500	485	0
31,000	31,500	315	0	48,500	49,000	490	0
31,500	32,000	320	0	49,000	49,500	495	0
32,000	32,500	325	0	49,500	50,000	500	0
32,500	33,000	330	0	50,000	50,500	505	0
33,000	33,500	335	0	50,500	51,000	510	0
33,500	34,000	340	0	51,000	51,500	515	0
34,000	34,500	345	0	51,500	52,000	520	0
34,500	35,000	350	0	52,000	52,500	525	0
35,000	35,500	355	0	52,500	53,000	530	0
35,500	36,000	360	0	53,000	53,500	535	0
36,000	36,500	365	0	53,500	54,000	540	0
36,500	37,000	370	0	54,000	54,500	545	0
37,000	37,500	375	0	54,500	55,000	550	0
37,500	38,000	380	0	55,000	55,500	555	0
38,000	38,500	385	0	55,500	56,000	560	0
38,500	39,000	390	0	56,000	56,500	565	0
39,000	39,500	395	0	56,500	57,000	570	0
39,500	40,000	400	0	57,000	57,500	575	0
40,000	40,500	405	0	57,500	58,000	580	0
40,500	41,000	410	0	58,000	58,500	585	0
41,000	41,500	415	0	58,500	59,000	590	0
41,500	42,000	420	0	59,000	59,500	595	0
42,000	42,500	425	0	59,500	60,000	600	0
42,500	43,000	430	0	60,000	60,500	605	0
43,000	43,500	435	0	60,500	61,000	610	0
43,500	44,000	440	0	61,000	61,500	615	0
44,000	44,500	445	0	61,500	62,000	620	0
44,500	45,000	450	0	62,000	62,500	625	0
45,000	45,500	455	0	62,500	63,000	630	0
45,500	46,000	460	0	63,000	63,500	635	0
46,000	46,500	465	0	63,500	64,000	640	0
46,500	47,000	470	0	64,000	64,500	645	0
47,000	47,500	475	0	64,500	65,000	650	0
47,500	48,000	480	0	65,000	65,500	655	0

*Table showing the Stamp-duty chargeable under No. 21, of
Schedule I of the Indian Stamp Act, 1879, on any
Conveyance, the consideration-money set forth in
which does not exceed Rs. 1,00,000—Concluded.*

When the amount of such consi- deration money ex- ceeds	But does not exceed	Proper Stamp- duty	When the amount of such consi- deration money ex- ceeds	But does not exceed	Proper Stamp- duty.
Rs.	Rs.	Rs. As.	Rs.	Rs.	Rs. As.
65,500	66,000	660 0	83,000	83,500	835 0
66,000	66,500	665 0	83,500	84,000	840 0
66,500	67,000	670 0	84,000	84,500	845 0
67,000	67,500	675 0	84,500	85,000	850 0
67,500	68,000	680 0	85,000	85,500	855 0
68,000	68,500	685 0	85,500	86,000	860 0
68,500	69,000	690 0	86,000	86,500	865 0
69,000	69,500	695 0	86,500	87,000	870 0
69,500	70,000	700 0	87,000	87,500	875 0
70,000	70,500	705 0	87,500	88,000	880 0
70,500	71,000	710 0	88,000	88,500	885 0
71,000	71,500	715 0	88,500	89,000	890 0
71,500	72,000	720 0	89,000	89,500	895 0
72,000	72,500	725 0	89,500	90,000	900 0
72,500	73,000	730 0	90,000	90,500	905 0
73,000	73,500	735 0	90,500	91,000	910 0
73,500	74,000	740 0	91,000	91,500	915 0
74,000	74,500	745 0	91,500	92,000	920 0
74,500	75,000	750 0	92,000	92,500	925 0
75,000	75,500	755 0	92,500	93,000	930 0
75,500	76,000	760 0	93,000	93,500	935 0
76,000	76,500	765 0	93,500	94,000	940 0
76,500	77,000	770 0	94,000	94,500	945 0
77,000	77,500	775 0	94,500	95,000	950 0
77,500	78,000	780 0	95,000	95,500	955 0
78,000	78,500	785 0	95,500	96,000	960 0
78,500	79,000	790 0	96,000	96,500	965 0
79,000	79,500	795 0	96,500	97,000	970 0
79,500	80,000	800 0	97,000	97,500	975 0
80,000	80,000	805 0	97,500	98,000	980 0
80,500	81,000	810 0	98,000	98,500	985 0
81,000	81,500	815 0	98,500	99,000	990 0
81,500	82,000	820 0	99,000	99,500	995 0
82,000	82,500	825 0	99,500	1,00,000	1,000 0
82,500	83,000	830 0			

Final Report of the Select Committee on the Stamp Bill.

We, the undersigned Members of the Select Committee to which the Bill to consolidate and amend the law relating to Stamps and Court-fees was referred, have the honour to report that we have further considered the Bill in connection with the papers submitted.

2. We have, at the instance of some of the authorities consulted, restored the definitions of "bottomry-bond," "letter of credit," "protest," "protest of the master of a ship," and "respondentia-bond," placing the five last in the schedule, where only the terms are found.

3. We have enlarged the definition of "settlement" so as to include under it dispositions of property for charitable and religious purposes.

4. We have amended section 6 relating to the case of several instruments employed to effect a single transaction, by providing that each of the subordinate instruments shall bear a fixed duty of one rupee. The result of this amendment, we believe, will be to afford relief in all but an insignificant number of the transactions in question.

5. We have, in section 8, given the Governor General in Council power to exempt from stamp-duty retrospectively as well as prospectively.

6. We have added to the list of documents in section 10 for which adhesive stamps may be used, "entry as an advocate, vakil or attorney on the roll of any High Court" and "Notarial Acts." The former manifestly could be stamped only with an adhesive stamp, and it was represented to us that the present mode of stamping the latter is inconvenient in practice.

7. We have modified section 11 regarding the cancellation of adhesive stamps so as to meet the cases in which the stamp is affixed before the instrument is executed or (as in the case of the cheques contained in the cheque book issued by some banks to their customers) before the instrument is completely drawn up. We have provided that in such cases the person first executing the instrument shall cancel the stamp.

8. We have confined section 12 to impressed stamps, as it has been represented to us that inconvenience would arise from its being applied to cheques, which are very commonly stamped by affixing an adhesive stamp to the back.

9. We have excepted certain receipts endorsed on instruments from the operation of the rule of section 13, which prohibits a second instrument being written on one piece of stamped paper.

10. We have omitted sections 14 and 15 of the Bill as last settled by us and marked No. 11., which provided for the number of impressed stamps to be used for the stamping of any instrument, and have, by an addition to section 9, given power to the Governor-General in Council to provide for the matter by rules.

11. To remove a doubt which might otherwise have been felt, we have added a section (14) providing that "Every instrument written in contravention of section 12 or 13 shall be deemed to be unstamped." Any hardship which might otherwise arise from this, we think, will be effectually prevented by the provisions of Chapter IV, empowering the Collector to remit the penalty in such cases, and by the provision for an allowance of the value of the stamp which we have now inserted in section 52.

12. We have, at the instance of some of the Authorities consulted, extended from two to three months the period within which, under section 17, an instrument executed abroad and brought into British India may be stamped.

13. We have, in section 29, added a clause (d) providing that the cost of the stamp for a counterpart of a lease shall be borne by the lessor, and a clause (e) empowering a revenue Authority making a partition to direct in what proportion the stamp chargeable in respect of such partition shall be borne by the co-owners.

14. A question having been raised as to whether a public officer would be bound by section 34 of the Bill No. II. to institute any inquiry regarding an instrument produced before him with a view to ascertaining whether such instrument was duly stamped, we have made it clear in section 33 of the amended Bill that all that he is bound to do is to examine such an instrument with a view to ascertaining whether it bears a stamp of the proper value and description. If, however, it should happen that the instrument was not duly stamped owing to some circumstance which did not appear on the face of it, as, e.g., if a stamp had been illegally affixed after execution, and this fact should appear incidentally in the course of some proceeding before the officer, it would, of course, be his duty to impound it, and proceed in regard to it in the manner prescribed by the Act.

15. We have, in section 35, provided that any person receiving a document in evidence under section 34 on payment of duty shall send the amount of such duty and of the penalty levied with it to the Collector.

16. Exception having been taken to the proviso to section 40 of Bill No. II., we have recast it (see section 39 of the amended Bill), and it now runs as follows:—

"Provided that no instrument which has been admitted in evidence upon payment of duty and a penalty under section 34 shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate."

17. We have added a provision in section 49 requiring references made by a Revenue Court under that section to be made through the Court immediately superior to it.

18. We have rendered Revenue Courts subject to the power of revision conferred by section 50.

19. We have omitted the latter portion of clause (a) of section 53 of the Bill No. II. (now section 51) and clause (c) of the first proviso to the same section, as unnecessary in this country.

20. We have made the period of six months within which, under the second proviso to the same section, certain applications for allowances for spoiled stamps must be made, to run from the date on which the stamp is spoiled, instead of from the date of purchase.

21. We have transferred the power of making rules regarding the sale of stamps from the Governor-General in Council to the local Government.

22. We have inserted a section (59) like section 17 of the present Stamp Act, saving the provisions of the law relating to Court-fees.

23. We have raised the penalty in section 66 from five hundred to one thousand rupees, and restored in section 67 the penalty for post-dating bills and notes imposed by section 13 of Act X. of 1862.

24. It having been represented to us that the permission accorded to private persons by section 66 of the Bill No. II. to sell stamps purchased in good faith for their own private use, and no longer required, would facilitate a practice which prevails in some parts of the country of keeping stocks of old stamps for sale to persons desiring to forge instruments of old date, we have, in section 68 of the amended Bill, withdrawn that permission, and have substituted for it (in section 54) a provision borrowed from the English Act of 1870, requiring the Collector to purchase back stamps held by private persons, and no longer required by them.

25. The provision of the Bill No. II. relating to the jurisdiction to try offences against the stamp-law, having been objected to on the ground that it seemed to deprive the Court of Session of power to try such offences, we have now simply provided (in section 70) that no Magistrate whose powers are less than those of a Magistrate of the second class shall try such offences. Subject to this, the ordinary provisions of the law defining the jurisdiction of the Criminal Courts will apply.

26. Proceeding next to the schedules, it will be observed that we have, with reference to the opinions expressed by many of the Authorities consulted, and to the dissents appended to our preliminary report, recast (in article 1 of the first schedule as now settled) the 46th article of the same schedule in the Bill No. II. That article now stands as follows:—

“1. Acknowledgment of a debt exceeding twenty rupees in amount or value written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession.”

27. We have, on considering the representations made by certain articulated clerks who have already paid a fee of Rs. 500 under the present stamp-law on being bound, and who urge that article 27 of the

first schedule would operate unfairly in their case, introduced an exemption in their favour in article 11 of the second schedule.

28. We have re-drawn the article of the first schedule relating to certified copies and extracts. It now runs as follows:—

12. Copy or extract, certified to be a true copy or extract, by or by order of any public officer, and not chargeable under the court-fees Act, 1870.	(a) If the original was "not chargeable with stamp-duty, or if the duty with which it was chargeable does not exceed one rupee	... Eight annas.
	(b) In any other case	... One rupee.

This involves a slight advance on the duties imposed by Bill No. II., but still gives a considerable reduction as compared with the present law.

29. We have relieved the brokers, and agents' notes referred to in article 46 of the first schedule (as now settled) from all duty in cases where the goods or securities comprised therein do not exceed twenty rupees in value.

30. We have, in article 50 of the first schedule, made the duty chargeable on a power-of-attorney depend on the number of persons appointed by it to act. It seems to us only reasonable that the powers so commonly executed in Bengal in favour of a large number of persons should bear a higher duty than an ordinary power in favour of two or three persons, or the members of a single firm.

31. We have again, at the request of the Bengal Government, considered the proposal made by the Board of Revenue to tax a blank transfer of shares each time it passes from hand to hand; but we see no reason for altering our opinion regarding it. Indeed, it is not easy to see how the Board's proposal could be given effect to, inasmuch as there is but one transaction (contract or conveyance) in writing on which to impose a duty, namely, that between the first seller and the last purchaser. The intermediate steps, we understand, are effected simply by oral communication, and we are not prepared to recommend the enactment of a law altering the course of business in this respect.

32. We have, in Schedule II., No. 15 (g), included among the instruments exempted from duty receipts given by headmen and lombardars for land-revenue and taxes collected by them.

33. We have afforded some additional relief in the exemption-schedule besides that just referred to, and have made several amendments in the drafting of the Bill which it seems unnecessary to notice in detail.

34. The Bill has been published in English in the *Gazette of India* and in all the local gazettes except those of Assam and Ajmer, in which there are practical difficulties about publishing a Bill of this size. We recommend that it be passed with the amendments we have now made.

F. R. COCKRELL, WHITLEY STOKES, B. W. COLVIN, JOTINDRA MOHAN TAGORE, T. H. THORNTON, G. H. P. EVANS, E. C. MORGAN.

Calcutta :
The 31st December 1878. }

Rules issued by the Governor-General in Council, under the provisions of Sections 9, 15, 17, 32, 51, and 56 of the Indian Stamp Act.

Notification No. 1288, dated 3rd March 1882.—In exercise of the powers conferred by sections 9, 15, 17, 32, 51 and 56 of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to make the following rules:—

CHAPTER I.—*Preliminary.*

1. These rules shall come into force throughout British India on the 1st of April 1882 in supersession of the Rules promulgated by Notifications No. 875 dated 26th Feb, No. 966 and dated 4th June, 1881.

2. All words and expressions used in these rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meaning attached to them respectively by the said Act.

3. There shall be two kinds of Stamps for indicating the payment of duty on instruments under the Indian Stamp Act 1879, namely:—

(a) Impressed Stamps including.

Impressed sheets,—that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon and sold to the public for use by them in accordance with these Rules.

Impressed labels,—to be affixed and impressed by Government officers as directed in Chapter III of these Rules.

(b) Adhesive stamps sold to the public for use by them in accordance with these Rules.

CHAPTER II.—*Of Impressed Sheets.*

4. All instruments chargeable with duty, except hundis may be written on impressed sheets, and, except as provided by section 10 of the said Act and by these Rules, shall be so written.

5. (a) When any instrument is to be written on an impressed sheet, if the amount of duty with which such instrument is chargeable does not exceed one hundred Rupees, a single sheet shall be used, unless—

where the application for the required stamp is made at a treasury, the officer in charge of such treasury; or

where such application is made to a stamp-vendor, the vendor certifies that he is unable to furnish a single stamp of the required value.

(b) When the amount of duty chargeable in respect of any instrument exceeds one hundred rupees, or a treasury officer or stamp-vendor has certified under clause (a) that he is unable to furnish a single stamp of the required value, the number of sheets used for indicating the payment of duty shall not exceed the number which the treasury-officer or the stamp-vendor certifies in either case to be the smallest number which he can furnish so as to make up the required amount.

- (c) No certificate shall be made under clause (a) or clause (b) by a stamp-vendor in any case in which the stamp-duty required exceeds the highest value of the stamps which such vendor is authorized to sell.
 - (d) When under this Rule two or more Impressed sheets are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.
 - (e) When a single sheet used under this Rule is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument: provided that in every such case the side of the sheet which bears the stamp must be covered by a substantial part of the instrument before any part of the latter can be written on the plain paper joined to such sheet. Provided further, that the part of the instrument written on the plain paper must be attested by the signatures or marks of all the persons executing the document and the witnesses to the same.
 - (f) When any instrument of transfer of shares in a company or association is written on an impressed sheet and the value impressed thereon is subsequently, in consequence of a rise in the market value of such shares found to fall short of the amount of duty chargeable under Art 60 (a) Sch. I. of the Act, two or more adhesive "share transfer stamps" hereinafter mentioned may be used to make up the required amount.
6. (a) Hundis other than Hundis which can be stamped with an adhesive stamp under Sec 10 of the said Act shall be written as follows.—(1) Hundis payable otherwise than on demand, but not more than one year after date or sight, and for amounts not exceeding Rs. 30,000 in individual value on impressed sheets bearing the word hundi (2) Hundis exceeding Rs. 30,000 in individual value and Hundis payable at more than one year after date or sight, on paper applied for sale by the Government and to which labels have been affixed by one of the officers mentioned in rule 9 clause (b) or by the superintendent of Stamps, Calcutta, and impressed by him in the manner provided by rule 10.
- (b) Every sheet of such stamped paper shall be of a size not less than $8\frac{5}{8}$ by $5\frac{1}{8}$ inches and no plain paper shall be joined to it.
 - (c) The provisions in rule 5 as to use of two or more sheets of stamped paper when a single stamp of the required value is not procurable apply also to hundi stamps used under this rule.
 - (d) Promissory notes drawn or made in British India and chargeable with a duty of annas 6, 10, or 12 shall be written on impressed sheets of those values bearing the word "Hundi."

7. The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the superintendent of Stamps at Calcutta, Bombay, Madras or Rangoon.

CHAPTER III.—Of Impressed Labels.

8. Impressed labels may be used for the following instruments and counterparts thereof, namely,—

- (1) Administration bonds:
- (2) Affidavits:
- (3) Appointments made in execution of a power:
- (4) Articles of Association of a Company:
- (5) Articles of Clerkship:
- (6) Bills of lading:
- (7) Charter-parties:
- (8) Declarations of trust:
- (9) Instruments evidencing an agreement to secure the re-payment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property:
- (10) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter:
- (11) Memoranda of Association of Companies:
- (12) Notes of Protest:
- (13) Petitions for leave to a file specification of an invention, &c.
- (14) Policies of insurance:
- (15) Revocations of trust:
- (16) Warrants for goods:
and for the following—when written in any *European* language, provided that any instrument written in any *European* language other than English shall have attached to it a translation in the English language—
- (17) Agreements or Memoranda of Agreements which, in the opinion of the officer empowered to affix the label, cannot conveniently be written on impressed sheets:
- (18) Instruments engrossed on parchment and written in the English style which in the opinion of such officer cannot conveniently be written on impressed sheets:
- (19) Awards:
- (20) Bills of exchange payable otherwise than on demand and drawn in British India:
- (21) Bonds:
- (22) Certificates of sale:
- (23) Composition-deeds:
- (24) Conveyances:
- (25) Instruments imposing a further charge on mortgaged property:
- (26) Instruments of apprenticeship:
- (27) Ditto of co-partnership:

- (28) Instruments of dissolution of partnership :
- (29) Ditto of exchange :
- (30) Ditto of gift :
- (31) Ditto of partition :
- (32) Leases :
- (33) Letters of license :
- (34) Mortgage deeds :
- (35) Powers-of-Attorney :
- (36) Reconveyances of mortgaged property :
- (37) Releases :
- (38) Settlements :
- (39) Transfers of the description mentioned in Article No. 60 clauses (b), (c), and (d) of the First Schedule of the said Act.

9. The following officers are empowered to affix these labels to the instruments mentioned in Rule 8 namely,—

- (a) The Collectors of Calcutta and Karachi ;
- (b) The Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Moulmain, and Akyab ;
- (c) The Commissioner of Stamps, North-Western Provinces and Oudh ;
- (d) The Superintendent of Stamps (Political Resident), Aden.

10. Every such officer shall, upon any instrument mentioned in Rule 8 being brought to him before it is executed, and application being made to him for that purpose, affix thereto, a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping machine, and also stamp or write on the face of the label or labels the date of impressing the label or labels before returning the instrument to the applicant. In the case of instruments written on parchment, the labels must be further secured by metallic eyelets.

(b) When the stamp duty amounts to five rupees or upwards such officer shall further write on the face of the label or labels his initials and when the stamp duty amounts to Rs. 20 or upwards shall also attach his usual signature to the instrument immediately under the labels. In Calcutta the head assistant to the Collector is empowered as well as the Collector to initial any label or labels, and to attach his usual signature to any instrument immediately under the labels.

11. (a) The payment of duty on instruments (other than Bills of Exchange, Cheques, and Promissory Notes) executed out of British India, and requiring to be stamped after their receipt in British India, shall be indicated only by impressed labels.

(b) When any such instrument is taken to the Collector under section 17 of the said Act, the Collector, unless he be the Collector of Calcutta or Karachi, shall send the instrument to one of the officers mentioned in Rule 9 remitting the amount of duty paid in respect of such instrument ; and such officer shall stamp the instrument in the manner prescribed by Rules 10 (a) and 10 (b), and return the same to the Collector for delivery to the person by whom it was produced.

CHAPTER IV.—*Adhesive Stamps.*

12. Bills of Exchange, payable otherwise than on demand and drawn in sets, when the amount of stamp duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

13. Except as otherwise provided in these Rules, the adhesive stamp used to denote the duty of one anna shall bear the word "one anna."

14. The following instruments, when stamped with adhesive stamps, shall be stamped as follows;—

(a)—Bills of Exchange Cheques and Promissory Notes drawn or made out of British India and chargeable with a duty of more than one anna with adhesive stamps, bearing the words "Foreign Bill."

(b)—Transfers of shares of Public Companies and Associations, with adhesive stamps bearing the words "Share Transfer."

(c)—An entry as an Advocate, Vakil or attorney on the roll of any High Court with an adhesive stamp bearing the word "Advocate," "Vakil," or "Attorney."

Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court, who shall obtain the stamp from the superintendent of Stamps and account to him for it. The gazetted officer who affixes the stamp shall write on the face of it his usual signature and the date of signature before parting with the instrument.

(d)—Notarial Acts, with adhesive Foreign Bill stamps, bearing the word "Notarial" printed over them.

CHAPTER V.—*Miscellaneous.*

15. When it is necessary, under section 15 of the said Act, to denote upon one instrument the payment of duty in respect of another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

16. Every payment made under section 30 of the said Act shall be made in cash.

17. The Collector may require every person claiming a refund or renewal under Chapter VI of the said Act, or his duly authorized agent, to make an oral deposition on oath, or affirmation, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant or his Agent.

18. Any Magistrate convicting or trying an offender under chapter VIII of the Stamp Act, may grant to any person who may have contributed to the conviction, a reward within a limit to be fixed by the local Government.

Note.—Under the power given by this rule the Government of Bengal has limited the reward to be given by a Magistrate to the amount of fine levied up to a maximum sum of Rs. 50.

GENERAL RULES AND NOTIFICATIONS OF THE
GOVERNMENT OF INDIA.

Section.	Subject of Rules or Notification.	No. and date of Notification, and date, Part and page of Gazette in which published.
9	Bill of exchange and cheques drawn in Mysore, on which the full rate of stamp-duty has been paid there, exempted from duty with reference to section 5, clause (b), of the Act.	Notification No. F083, dated 6th June, 1879. <i>Gazette of India</i> , 7th June, 1879, Part I, page 403.
"	Similar exemption as regards bills of exchange and cheques when drawn in the Haidarabad Assigned Districts.	Notification No. 1191, dated 13th June, 1879. <i>Gazette of India</i> , 14th June, 1879, Part I, page 411.
"	Remitting in the whole of British India the duty on bills of exchange and cheques drawn in the Cantonment of Sikandarabad, on which full duty has been paid there.	Notification No. 1299, dated 20th June, 1879. <i>Gazette of India</i> , 21st June, 1879, Part I, page 424.
"	Remitting duty payable by mounted police constables on account of their pay and allowances.	Notification No. 1174, dated 13th March, 1880, <i>Gazette of India</i> , 13th March, 1880, Part I, page 198.
"	Receipts given by the addressee for deposits exceeding Rs. 20 made for payment of replies to telegraphic messages, exempted from all duty.	Notification No. 1410, dated 27th March, 1880. <i>Gazette of India</i> , 27th March, 1880, Part I, page 223.
"	Stamp-duty chargeable on entry as a vakil on the roll of any High Court reduced to Rs. 275.	Notification No. 1479, dated 27th March, 1880. <i>Gazette of India</i> , 27th March, 1880, Part I, page 223.

**GENERAL RULES AND NOTIFICATIONS OF THE
GOVERNMENT OF INDIA—(Continued.)**

Section.	Subject of Rules or Notification.	No. and date of Notification, and date, Part and page of Gazette in which published.
8	Memorandum or agreement with Executive Commissariat Officer by contractors, and declarations or agreements by which a tender is accepted as a contract, when the deposit of the contractor as security is in Government of India loan notes or in cash, exempted from all duty.	Notification No. 444, dated 8th May, 1880. <i>Gazette of India</i> , 8th May, 1880, Part I, page 233.
"	Receipts by payees on postal money orders exempted from stamp-duty.	Notification No. 731, dated 22nd May, 1880. <i>Gazette of India</i> , 22nd May, 1880, Part I, page 281.
"	Stamp-duty on instrument of gift of shares in a company or association reduced to that prescribed in Article 60 (a), Schedule I.	Notification No. 1379, dated 26th June, 1880. <i>Gazette of India</i> , 26th June, 1880, Part I, page 335.
"	Agreements with Railway Companies for conveyance of goods, and receipts for fares and payments for conveyance of goods or passengers by Railway Companies, exempted from stamp-duty.	Notification No. 2329, dated 14th August, 1880. <i>Gazette of India</i> , 14th August, 1880, Part I, page 400.
"	Agreements which purport to limit the obligations or responsibilities of Railway Companies or Administrations, as carriers under the Contract Act, exempted from duty when sanctioned by the Governor-General in Council	Notification No. 3715, dated 13th November, 1880. <i>Gazette of India</i> , 13th November, 1880, Part I, page 653.

**GENERAL RULES AND NOTIFICATIONS OF THE
GOVERNMENT OF INDIA.—(Continued.)**

Section.	Subject of Rules or Notification.	No. and date of Notification, and date, Part and page of Gazette in which published.
8	Receipts for interest on Government promissory notes exempted from duty.	Notification No. 1163, dated 12th March, 1881. <i>Gazette of India</i> , 12th March, 1881, Part I, page 87.
"	Remitting duty chargeable on instruments executed by Government officers and their sureties to secure the accounting for property received by such officers by virtue of their office.	Notification No. 2778, dated 2nd September, 1881. <i>Gazette of India</i> , 3rd September, 1881, Part I, page 365.
"	Leases or counterparts thereof executed at the time of settlements made directly by Government with existing occupants of lands exempted from duty, provided that no fine or premium is paid in consideration of such lease.	Notification No. 2967, dated 9th September 1881. <i>Gazette of India</i> , 10th September, 1881, Part I, page 373.
"	Receipt given by, or on behalf of, depositors in Post Office Saving Banks for sums withdrawn, exempted from duty.	Notification No. 4162, dated 11th November, 1881. <i>Gazette of India</i> , 12th November, 1881, Part I, page 568.
"	Bills of exchange drawn quarterly by the Government of Portuguese India for the money payable to that Government under Article XV of the Anglo-Portuguese Treaty, exempted from duty with retrospective effect.	Notification No. 279, dated 14th April, 1882. <i>Gazette of India</i> , 15th April, 1882, Part I, page 155.

**GENERAL RULES AND NOTIFICATIONS OF THE
GOVERNMENT OF INDIA—(Continued.)**

Section.	Subject of Rules or Notification.	No. and date of Notification, and date, Part and page of Gazette in which published.
8	Agreement papers passed by Commissariat contractors when their security deposits are transferred to a Savings Bank, exempted from duty.	Notification No. 329, dated 14th April, 1882. <i>Gazette of India</i> , 15th April, 1882, Part I, page 165.
"	Copies, &c., of baptismal, marriage or burial registers granted to soldiers and others, exempted from duty.	Notification No. 1603, dated 9th June, 1882. <i>Gazette of India</i> , 10th June, 1882, Part I, page 226.
"	Bills of lading executed out of British India and relating to property to be delivered in British India, exempted from duty.	Notification No. 1733, dated 16th June, 1882. <i>Gazette of India</i> , 17th June, 1882, Part I, page 238.
"	Instruments in the nature of a memorandum or agreement furnished to, or made or entered into with, the Ordnance Department by contractors for the due performance of their contract, exempted from duty.	Notification No. 1150, dated 30th May, 1883. <i>Gazette of India</i> , 2nd June, 1883, Part I, page 241.
"	Duty on an instrument of partition of land held in settlement for a period not exceeding 30 years and paying the full assessment to Government, not to exceed the amount payable on a valuation of the land at five times the annual revenue.	Notification No. 1381, dated 8th June, 1883. <i>Gazette of India</i> , 9th June, 1883, Part I, page 249.

**GENERAL RULES AND NOTIFICATIONS OF THE
GOVERNMENT OF INDIA—(Concluded.)**

Section.	Subject of Rules or Notification.	No. and date of Notification, and date, Part and page of Gazette in which published.
8	Receipt given by, or on behalf of, depositors in District Savings Banks, for sums of money withdrawn, exempted from duty.	Notification No. 2797, dated 24th August, 1883. <i>Gazette of India</i> , 25th August, 1883, Part I, page 357.
„	Receipts given by, or on behalf of, depositors in Presidency Savings Banks, and State Railway Savings Banks, for sums of money withdrawn, exempted from duty.	Notification No. 3642, dated 5th October, 1883. <i>Gazette of India</i> , 6th October, 1883, Part I, page 402.
„	Reducing to 8 annas the duty payable, under Article 50 (b) Schedule I, on a power-of-attorney required in suits or proceedings under the Presidency Small Cause Courts Act, 1882.	Notification No. 3887, dated 19th October, 1883. <i>Gazette of India</i> , 20th October, 1883, Part I, page 418.
„	Addition to rule 10 (b) of the Stamp Rules.	Notification No. 4643, dated 31st October, 1882. <i>Gazette of India</i> , 4th November, 1882, Part I, page 450.
„	Additional rule, 5 ().	Notification No. 1444, dated 16th March, 1883. <i>Gazette of India</i> , 17th March, 1883, Part I, page 159.

LOCAL RULES AND NOTIFICATIONS, MADRAS.

Section.	Subject of Rules or Notification.	Date, Part and page of the Gazette in which published.
3	All Registering Officers under Act III of 1877 appointed Collectors for the purposes of section 15 of the Act.	<i>Fort St. George Gazette</i> , 12th August, 1879, page 546.
3, cl. 8	All Revenue-officers in charge of Divisions invested with the powers of a Collector under sections 35—39.	<i>Fort St. George Gazette</i> , 15th July, 1879, page 488.
"	The powers of a Collector conferred on all Divisional Officers restricted to officers holding the rank of Sub or Head Assistant Collector.	<i>Fort St. George Gazette</i> , 2nd September, 1879, page 587.
"	All officers of the rank of Sub-Collector or Head Assistant Collector in charge of Divisions invested with powers of a Collector under sections 15, 17, 30, 31, 45 & 51—54.	<i>Fort St. George Gazette</i> , 30th November, 1881, page 699.
8	Duty on Agreements executed for service or for performance of work in the coffee plantations in Madras and Coorg, when the advance given under the agreement does not exceed Rs. 20, reduced to one anna.	No. 3261, dated 11th October, 1879.
"	All pattás granted by a Government Officer or by any assignee of Government Revenue in the Madras Presidency to holders of land under Raiyatwari Settlement exempted from stamp-duty.	<i>Fort St. George Gazette</i> 1st June, 1881, page 271.
55	Rules as to sale of stamps.	See Maclean's Standing Orders, 49.
"	Revised Rules as to sale of stamps.	G. O. 10th October, 1882, No 1091.
55 & 57	Revised Rules for regulating the sale of stamps.	<i>Fort St. George Gazette</i> , 7th August, 1883, Part I, page, 490.

LOCAL RULES AND NOTIFICATIONS, BOMBAY.

Section.	Subject of Rules or Notification.	No. and date of Notification and date, Part and page of Gazette in which published.
3, cl. 7	Appointing the Superintendent of Stamps, Bombay, to be the Chief Controlling Revenue Authority, for the purposes of the Act, within the limits of the town of Bombay.	Government Notification dated 2nd April, 1879. <i>Bombay Government Gazette</i> , 3rd April 1879, Part I, page 451.
8	Remitting duties on certain instruments under the Dekhan Agriculturists' Relief Act.	Government of India Notification No. 10, dated 3rd January, 1880. <i>Bombay Government Gazette</i> , 8th January, 1880, Part I, page 40.
"	Exempting from stamp-duty agreements executed respecting the occupancy of land, and the payment of the land-revenue therefor, under the Bombay Land-revenue Code, 1879.	Government of India, Notification No. 2327, dated 14th August, 1880. <i>Bombay Government Gazette</i> , 19th August, 1880, Part I, page 706.
55	Rules made by the Government of Bombay under the section.	Government Notification (Revenue Department) dated 13th September, 1881. <i>Bombay Government Gazette</i> , 15th September, 1881, Part I, pages 505-507.
"	New Rule to be substituted for No. 6 of the above Rules.	<i>Bombay Government Gazette</i> , 18th January, 1883, Part I, page 60.

LOCAL RULES AND NOTIFICATIONS, BENGAL.

Section.	Subject of Rules or Notification.	Date, Part and page of the Gazette in which published.
3.cl.(8)	Vesting all Deputy-Collectors in charge of Sub-divisions and the senior Deputy-Collectors at the sadr. stations of districts with the powers of a Collector for the purpose of denoting upon one instrument, by endorsement, the payment of duty in respect of another instrument, as provided for in section 15 of the Act.	<i>Calcutta Gazette</i> , 25th June, 1879, Part I, page 591.
,	Vesting all officers holding temporary charge of Sub-Registry Offices at Sub-divisions during the absence of the Sub-divisional Officer with the above powers.	<i>Calcutta Gazette</i> , 26th November, 1879, Part I, page 1155.
,	Vesting Special Sub Registrars at District Head-quarters with the above powers.	<i>Calcutta Gazette</i> , 27th October, 1880, Part I, page 920.
,,	Vesting the Covenanted Deputy-Collector of Howrah with the above powers.	<i>Calcutta Gazette</i> , 30th March, 1881, Part I, page 370.
9 & 56	Empowering in Calcutta the Head Assistant to the Collector, as well as the Collector, to initial any label or labels and to attach his usual signature to any instrument under the labels.	<i>Gazette of India</i> , 4th November, 1882, Part I, page 450.
55	Rules regulating the supply and sale of stamps and stamped papers, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.	<i>Calcutta Gazette</i> , 27th April, 1881, Part I, pages 462 and 463.
,,	Substituting a Rule for Rule XVIII of the above Rules.	<i>Calcutta Gazette</i> , 10th August, 1881, Part I, page 783.
,,	Amendment of Rule I of the above Rules.	<i>Calcutta Gazette</i> , 19th April, 1882, Part I, page 362.

LOCAL RULES AND NOTIFICATIONS, N. W. P. AND OUDH.

Section.	Subject of Rules or Notification.	Date, Part and page of Gazette in which published.
8	<p>Instruments executed in 1878, in the following districts in the North-Western Provinces and Oudh by ryots, cultivators, or zamindars for securing the repayment of advances made to them by or under the authority of Government for the purchase of seed and cattle, exempted from duty:—</p> <p>Sháhjahánpur. Baréíl. Etah. Agra. Cawnpur. Fatehpur. Hamírpur. Etáwa. Mainpurí. Farrakhabád. Muttra. Gorakhpur. Bástí Jálaun.</p>	<p><i>Gazette of India</i>, 19th June, 1880, Part I, page 329.</p>
55	* Rules for vend of stamps.	<p><i>N. W. P. and Oudh Gazette</i>, 27th April, 1878, Part I, page 534; <i>ibid.</i>, 4th May, 1878, Part I, page 565.</p>
,,	Supply and sale of stamps and stamped papers.	<p><i>N.-W. P. and Oudh Gazette</i>, 7th October, 1882, Part I, page 519.</p>

* These Rules, issued under section 48 of Act XVIII of 1869, are kept in force by section 2 of Act I of 1879.

LOCAL RULES AND NOTIFICATIONS, PANJAB.

Section.	Subject of Rules or Notification.	No. and date of Notification or order, and where published.
55	Rules for regulating the supply and sale of stamps and stamped paper.	Notification No. 183, dated 11th February, 1881— <i>Panjáb Gazette</i> , 11th February, 1881, page 92. <i>Panjáb Record (Panjáb Government Orders)</i> , 1881, page 7.
"	Additional Rules regarding number of sheets where the exact stamp is not available.	Notification No. 2107, dated 2nd June, 1881— <i>Panjáb Gazette</i> , 2nd June, 1881, page 240.
"	Rules for the sale of non-judicial stamps by Sub-Post masters and Patwáris (in continuation and partial modification of the rules published with Notification No. 183, dated 11th February, 1881).	Notification No. 73, dated 24th September, 1883— <i>Panjáb Gazette</i> , 27th September, 1883, Part VI, page 549. <i>Panjáb Record (Panjáb Government Orders)</i> , 1881, page 20.

LOCAL RULES AND NOTIFICATIONS, CENTRAL PROVINCES.

Section.	Subject of Rules or Notification.	No. and date of notification, and Part and page of Gazette in which published.
8	Remission of duty on conveyances by endorsement and rights secured by satas in the Central Provinces.	5th March, 1881, No. 1026— <i>Gazette of India</i> , Part I, page 79.
55	Rules by the Chief Commissioner.	9th August, 1882, No. 3025— <i>Central Provinces Gazette</i> , Part II, page 149.
	Notification as to amount of rewards awardable under No. 18 of the Rules by the Government of India published by Notification No. 1288, dated 3rd March, 1882.	1st December, 1882, No. 4457— <i>Central Provinces Gazette</i> , Part II, page 223.

LOCAL RULES AND NOTIFICATIONS, ASSAM.

Section.	Subject of Rules or Notification.	Date, Part and page of Gazette in which published.
3, cl.(7)	Appointing the Superintendent of Stamps, Assam, to be the "Chief Controlling Revenue Authority" in Assam within the meaning of the Act.	<i>Assam Gazette</i> , 14th April, 1883, Part II, page 176.
8	Directing that the Notification of the 9th September, 1881, No. 2967, remitting the stamp-duty on all leases or counterparts of leases executed at the time of settlements made directly by Government with the existing occupants of land, shall have retrospective effect in respect of 'Ilam leases granted previous to the publication of the said Notification under the Ilam Rules to occupants of land taken for the cultivation of tea in the Silhat District.	<i>Gazette of India</i> , 3rd June, 1882, Part I, page 219.
"	Remitting, with retrospective effect, the whole of the duties payable under the Act on contracts executed in accordance with the provisions of Act I of 1882 (The Inland Emigration Act) for service in Assam under the Chief Commissioner in the Public Works Department or under District Committees constituted under the Assam Local Rates Regulation, 1879.	<i>Gazette of India</i> , 14th April, 1883, Part I, page 179.
55	Rules regulating the supply and sale of stamps and stamped papers; the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.	<i>Assam Gazette</i> , 25th March, 1882, page 147.

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